

**City of Nolanville, Texas  
FISCAL YEAR  
2012-2013  
PROPOSED BUDGET**

**Charlie Stewart Sr., Mayor  
Brenda Huckaba, Mayor Pro Tem  
Council Members:  
Donald Matthews  
Sherri Morales  
Duane Hampton  
Lacie Hicks**

**Stephen Pearl, City Manager  
Stephen Peters, City Treasurer**



CITY OF NOLANVILLE,  
TEXAS  
PROPOSED BUDGET  
FISCAL YEAR  
OCTOBER 1, 2012 – SEPTEMBER 30, 2013

**PRESENTED**

ON  
September 06, 2012

THE MAYOR AND CITY COUNCIL

Charlie Stewart Sr., Mayor  
Brenda Huckaba, Mayor Pro Tem  
Donald Matthews, Councilmember  
Sherri Morales, Councilmember  
Duane Hampton, Councilmember  
Lacie Hicks, Councilmember

Stephen Pearl  
City Manager

The following notice is required by Texas House Bill (H.B.) 3195 passed during the 80<sup>th</sup> Legislative Session:

This budget will raise more total property taxes than last year's budget by \$100,665 or 15.01%, and of that amount \$32,805 is tax revenue to be raised from new property added to the tax roll this year.





# MEMORANDUM

**To:** Ginger Metcalf, City Secretary  
**From:** Stephen Pearl, City Manager  
**Date:** 7/31/2012  
**Re:** Fiscal Year 2012-2013 Proposed Budget

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Please find attached the Fiscal Year 2012-2013 Proposed Budget for the City of Nolanville, Texas.

Please have the attached document available for inspection by any taxpayer per Local Government Code Section 102.005.

A copy of the Fiscal Year 2012-2013 Proposed Budget will be made available for review at the City of Nolanville City Hall and on the City's website at [www.ci.nolanville.tx.us](http://www.ci.nolanville.tx.us).

If there is any other information that may be needed regarding the Fiscal Year 2012-2013 Proposed Budget, please feel free to let me know.

Thanks,

Stephen Pearl

Nolanville City Manager



### *Vision Statement*

*The Vision of Nolanville is to preserve our small town atmosphere while preparing for growth and future generations; to enhance the beautification of the city, embrace the diversity of its people and improve the quality of life for our citizens. We aspire to be “A Great Place to Live”.*

### *Mission Statement*

*It is our Mission to promote the health, safety and welfare of our citizens; add value to our community by planning for the future, and encourage community involvement. Being responsive to those we serve, while always striving to improve the quality of life for our citizens, and enhance our dedication towards making the City of Nolanville “A Great Place to Live”.*



**CITY OF NOLANVILLE, TEXAS  
PROPOSED ANNUAL BUDGET  
FISCAL YEAR 2012-2013**

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## **City of Nolanville City Council and City Staff**

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### **City Council**

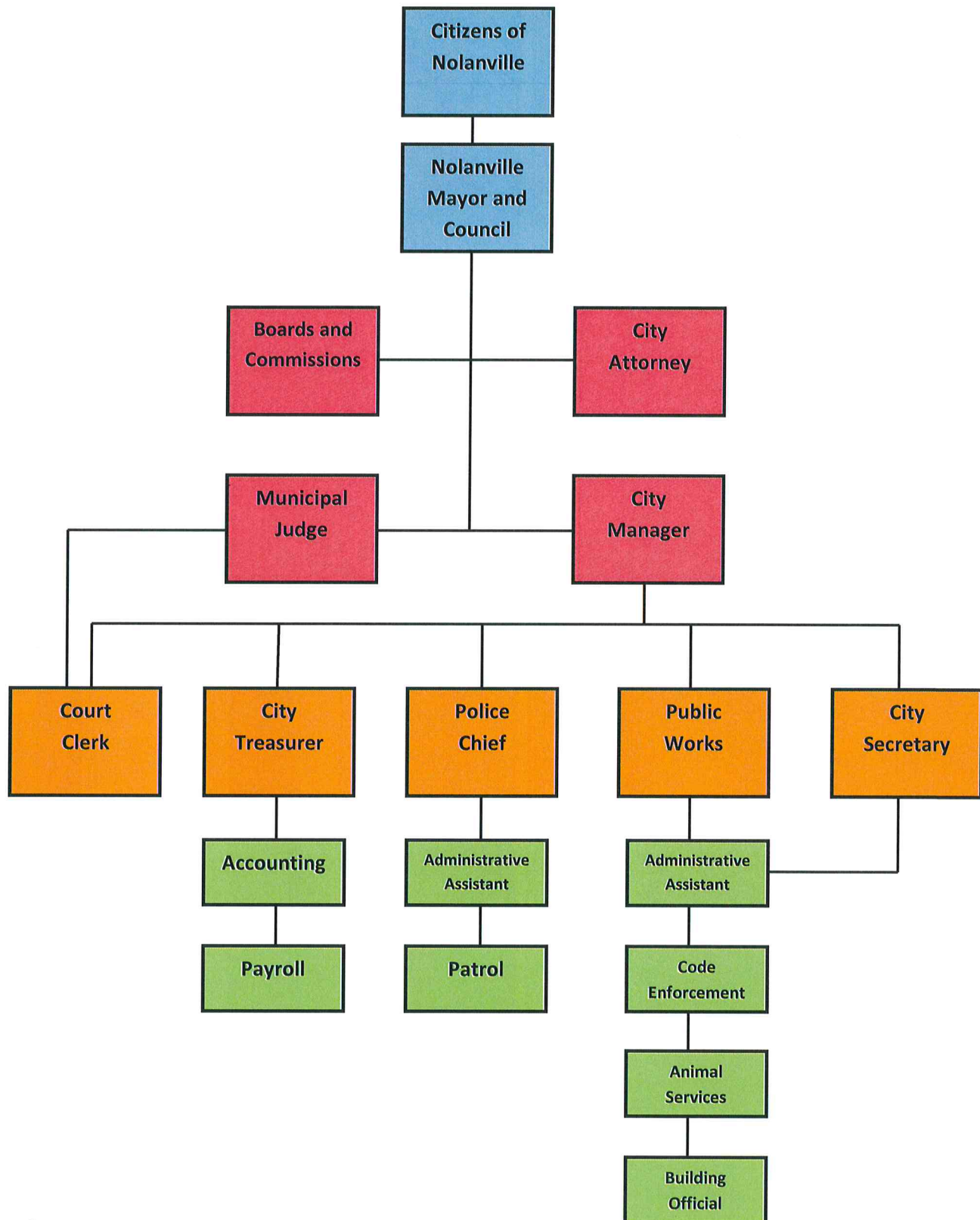
Charlie Stewart Sr. - Mayor  
Brenda Huckaba- Mayor Pro Tem

Donald Matthews- Council Member    Lacie Hicks- Council Member  
Duane G. Hampton- Council Member    Sherri Morales- Council Member

### **City Staff**

Stephen Pearl, City Manager  
Alan Bojorquez, City Attorney  
Ginger Metcalf, City Secretary  
Stephen Peters, City Treasurer  
John Roark, City Judge  
Monica Skelton, Court Clerk  
Gary Kent, Police Chief  
Bob Pena, Public Works Director

# City of Nolanville Organizational Chart





# BUDGET MESSAGE



July 31, 2012

To the Honorable Mayor and Council Members,

Presented before you, and on behalf of the entire City of Nolanville Management Team, is the City of Nolanville Budget for the Fiscal Year 2012-2013. An annual budget is the single most important financial responsibility of a local government. The Local Government Code, Chapter 102, requires Texas cities to adopt an annual budget. The budget is the proof that city officials and staff are accountable for how they spend taxpayers' dollars.

The 2011-2012 was an exciting and busy year. The City completed a number of important task, including updating the City Zoning Ordinance, establishing a Zoning Map for the City, updating the Police Fleet, and creating a City of Nolanville website, just to name a few. The City is actively working on other projects that we plan to start tackling with the passage of the 2012-2013 Budget that includes street repairs and some revitalization to the City Park. The City Budget is the Financial Plan for the ensuing year and also serves as a financial information guide about the City and its services to the Community in which it serves. The City has put together the Fiscal Year 2012-2013 City Budget that is more transparent and understandable to the Citizens of Nolanville.

Even with the national economic situation, houses are continually being built and people still continue to relocate to Nolanville to enjoy the beautiful scenery of the Central Texas landscape, the quiet, peaceful, affordable living, and friendly community feeling that makes Nolanville "A Great Place to Live". The City has taken a proactive approach to plan for the continued growth and beautification of the City, and we are all excited to be a vibrant, growing community that maintains the small town atmosphere.



### **Budget Purpose**

The budget is meant to be used for many major purposes. To start off, the budget serves as a policy guide established by the City Council. Prior to the Proposed Budget being submitted to the City Secretary and City Council, many months of planning and discussion with the different departments and city affiliates takes place during the preparation stages. The City Budget is the Financial Plan for the ensuing year and also serves as a financial information guide about the City and its services to the Community in which it serves. With this proposed budget, the City hopes to provide a more transparent and understandable financial plan to the Citizens of Nolanville. In working towards meeting this goal, the proposed budget will serve as a communication device for the Citizens of Nolanville who would like to better understand how the City of Nolanville operates and the methods used to finance the operations of the City. The budget shows a plan of financial operations working with expenditures and revenues for the next fiscal year. Also, for the City's management team, the budget is used to serve as the operational plan for each department in the deployment, and aid in the control, of resources for the ensuing fiscal year.

### **General Fund Reserve Level**

Over the last couple of years the City has developed a General Fund unassigned spendable fund balance. This General Fund Reserve today is currently maintained at a balance of at least 25% or three months of expenditures for emergencies, unforeseen events, and major economic recessions.

### **General Fund Revenues**

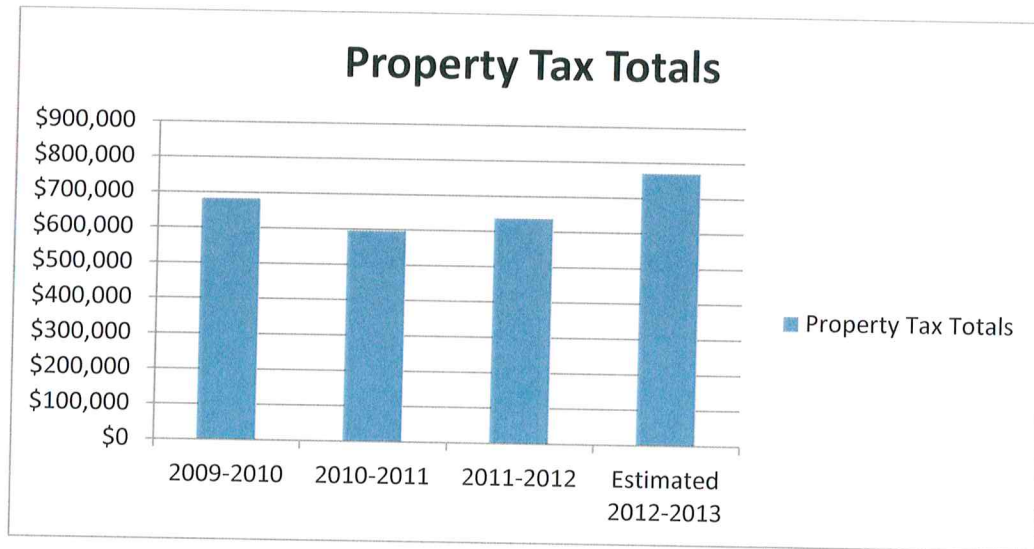
The City's General Fund receives revenue from several sources, with the top three being property tax, franchise fees, and sales tax. The 2012-2013 Proposed Budget anticipates revenues to be \$103,473 over last budget giving a balance of \$1,007,856 in total general fund revenue.

### ***Property Tax***

Ad valorem tax is the largest revenue source in the General Fund. The Ad valorem tax rate in Nolanville is comprised of two components, operations and maintenance and the interest and sinking. The operations and maintenance provides the revenue for the City's General Fund operations while the interest and sinking provides revenue to pay the City's debt service obligations.

The certified tax roll submitted by Bell County Appraisal District shows that an overall increase of \$8,379,171 or 5.44% from the fiscal year 2011-2012 certified roll. The total proposed property tax rate will increase from \$0.4694 to \$0.5195. Of the two components, an increase of \$0.0200 totaling \$0.3654 will be in operations and maintenance and a \$0.0301 increase totaling \$0.1541 in interest and sinking,

combine to make the total proposed property tax rate. The fiscal year 2012-2013 property tax revenue is estimated to be \$771,452. Of that \$552,216 will be for Operations and Maintenance and \$219,236 will be for Interest and Sinking.



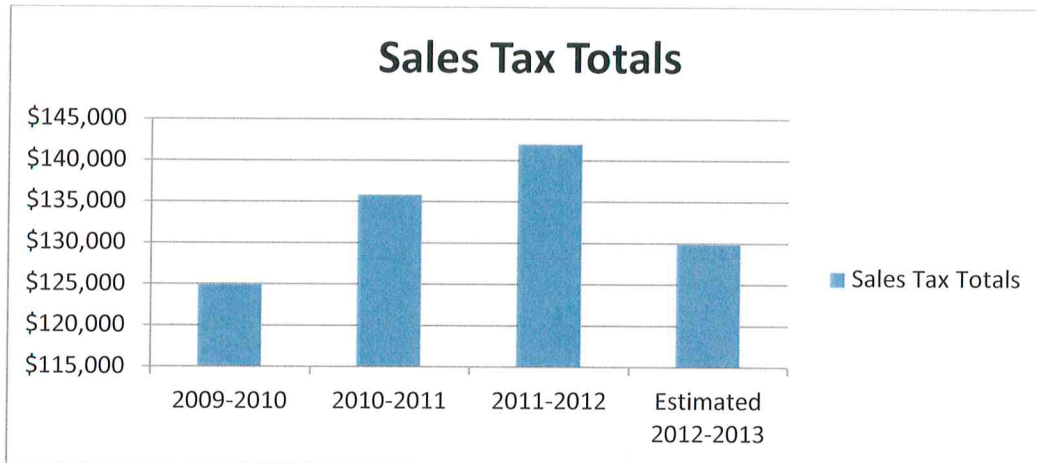
### ***Franchise Fees***

The second largest revenue source in the General Fund is the revenue collected from franchise fees. Franchise fees are collected for the use of the City's right-of-ways by electric, gas, telephone, and other utility companies. Over the last fiscal year 2011-2012 the City has experience a slight increase in revenue from franchise fees. The fiscal year 2012-2013 franchise fee revenue is estimated to be \$184,300.

### ***Sales Tax***

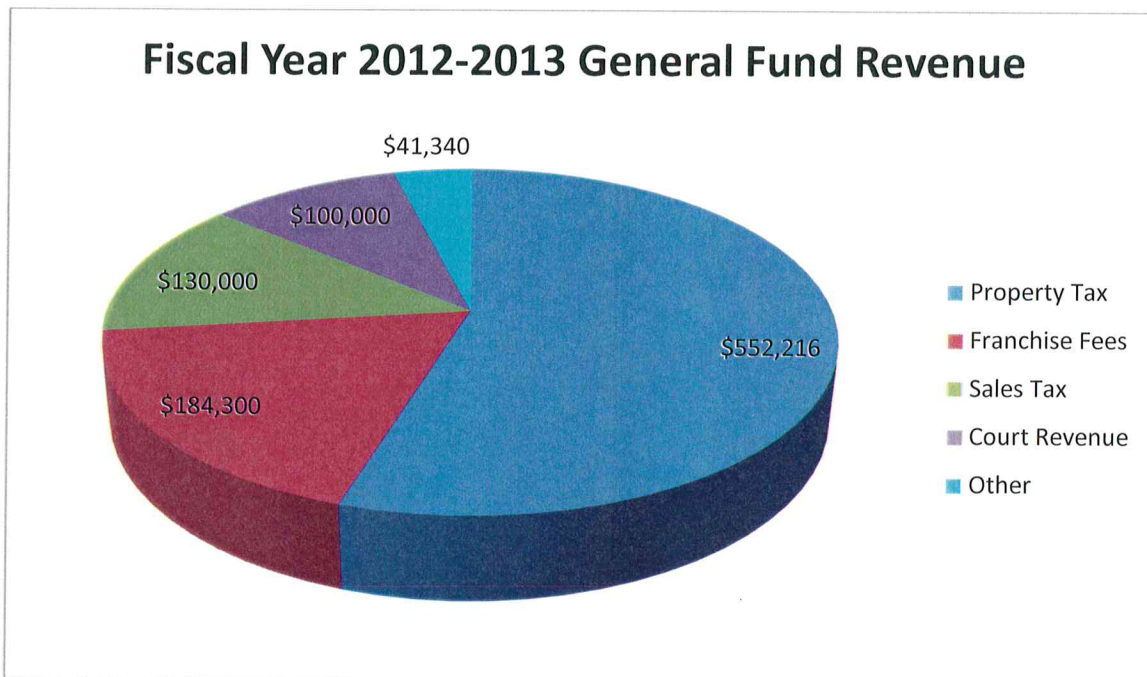
Sales tax comes in at third as the top revenue sources in the General Fund. Surprisingly, even with the nation's economic situation, the City of Nolanville saw an increase in sales tax in the fiscal year 2011-2012. While sales tax is difficult to predict, the fiscal year 2012-2013 sales tax general fund revenue is estimated to be \$130,000.





### ***Other Revenues***

Other revenue sources include Permits and Municipal Court. Permits are issued prior to construction and pay for the contracted cost associated with inspections to ensure the safety and improve the quality of life for the citizens of Nolanville. Municipal Court revenues are associated with citations issued through the police department, animal services and code enforcement. While the city does collect money from citations issued by the police department, by law, a significant portion of each fine goes to the State of Texas.



## **General Fund Expenditures**

The fiscal year 2012-2013 proposed budget includes an increase in General Fund expenditures from the previous fiscal year. The increase in expenses is necessary to protect the quality of life issues of the Nolanville Citizens, maintain the necessary day to day maintenance and operations of the City and to continue the growth and beautification of the City. The Proposed Budget list the total General Fund Expenditures at \$1,007,856.

### ***Administration***

The administration department of the City of Nolanville is made up of the City Manager, City Secretary, City Treasurer, and an Administrative Assistant. The Administration expenditures total \$293,646, with 53.4% being in personnel and 17.7% being contractual. This is a 1.2% decrease over the fiscal year 2011-2012 budget.

### ***Municipal Court***

Municipal Court's duties include Traffic Citations, Parking Tickets, Class C Misdemeanors, Animal Control Violations, Code Enforcement Violations, and other City Ordinance Violations. The Court Clerk serves as the administrative side of the Municipal Court. The Municipal Court expenditures total \$74,776 with 55.4% being in personnel and 37.4% being contractual. This is a 8.3% increase over the fiscal year 2011-2012 budget.

### ***Police Department***

The police department is charged to preserve the peace, protect life and property, and enforce the local, state and federal statutes. The Nolanville Police Department is a full-service, community law enforcement agency. To accomplish all tasks assigned to the police department, the organization is divided into three functional areas, Administration, Operations (Patrol), and Support Services, which includes fulltime/part-time personnel and volunteers. The Police Department expenditures total \$308,328 with 74.2% being in personnel and 12% being in supplies and equipment. This is an 8.2% decrease over the fiscal year 2011-2012 budget.

The fleet of Police Vehicles is in a desperate need for updating. Three of the 5 Police Vehicles are an average of 5 years old with high mileage. The estimated cost of a new vehicle, and to have it equipped for operations is \$27,000. Police vehicles are essential in order to protect and provide safety in serving the citizens of Nolanville.

### ***Public Works***

Public Works Department is comprised of several functions including Code Enforcement,



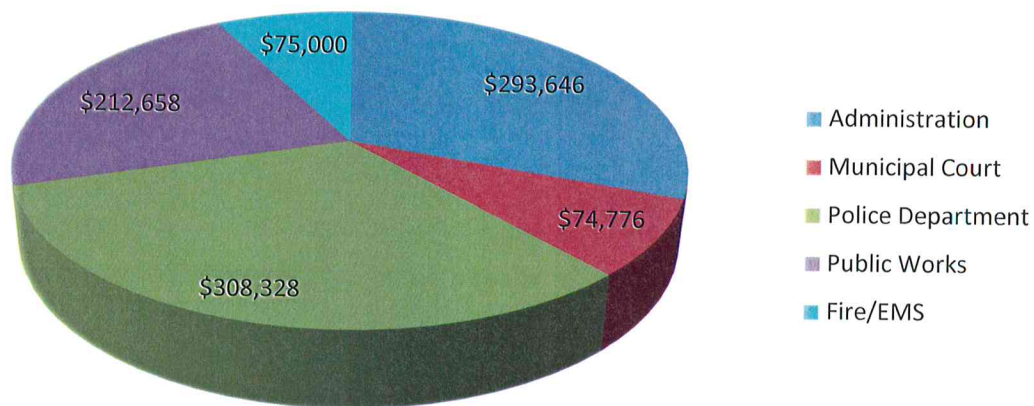
Animal Services, Building Compliance, Streets, Parks and Recreation. Public Works also has the responsibility of street repairs, cleaning of storm drains, mowing of city property, and maintaining city street signs. The Public Works expenditures total \$212,658 with 48.8% being in personnel, 19.7% being to pay for the cost of City Utilities and 19.3% to go towards repairing streets. This is a 23.1% increase over the fiscal year 2011-2012 budget.

### ***Fire and EMS Contractual Services***

Central Bell County Fire and Rescue volunteer fire department provides the City of Nolanville and the Sparta Valley area with fire protection. Although they are their own entity, the Fire Department and the City work together to ensure safety and fire protection for the citizens of Nolanville. For Emergency Medical Service the City of Nolanville contracts with Capital Ambulance Service to provide emergency medical service to the Citizens of Nolanville. Capital Ambulance Service is housed out of the fire department located next to city hall. Both services are essential to the Citizens of Nolanville to protect, increase safety, and improve the quality of life.

The contractual agreement with Central Bell County Fire and Rescue volunteer fire department the City pays a subsidy of \$25,000 to provide fire services to the City of Nolanville. The contractual agreement with Capital Ambulance service the City pays a subsidy of \$50,000 to provide Emergency Medical Service to the Citizens of Nolanville.

**Fiscal Year 2012-2013 Expenditures by Department**





### **General Fund Debt Services**

The City's outstanding indebtedness will be \$2,440,000 as of October 2012. This includes the Bond issued for the 10<sup>th</sup> Street new curb and gutter road project and the Ave H Street Project. Of the two components of the collected property tax the interest and sinking revenue is required to pay the principal, interest, and fees on the current debt. With the 2012-2013 proposed budget, the interest and sinking component of the generated property tax totals \$0.1541, which is a \$0.0301 increase from the fiscal year 2011-2012.

### **Capital Improvements**

With all capital improvements it is essential that a City assess and plan for needed projects. For the 2012-2013 fiscal year the city is planning to work on street, sidewalk and drainage improvements in the City with the main focus being Ave H. This Capital Improvement will be paid for from Certificates of Obligation which is the reason for the increase in the Interest and Sinking component of the property tax. The Proposed Budget also includes \$41,248 to be used towards park improvements and \$41,248 to be used for street repairs. Other Capital Improvements will include additional street work and improvements on the Municipal Court. During the 2012-2013 fiscal year the City will continue to take a proactive approach in developing a plan for upcoming projects. Future Capital Improvements include street improvements, infrastructure improvements, park improvements and drainage improvements.

### **Summary of the Fiscal Year 2012-2013 Budget**

- The City's General Fund receives revenue from several sources, with the top three being property tax, franchise fees, sales tax. The fiscal year 2012-2013 property tax revenue is estimated to be \$771,452. Of that, \$552,216 will be for Operations and Maintenance and \$219,236 will be for Interest and Sinking.
- The fiscal year 2012-2013 franchise fee revenue is estimated to be \$184,300, and while sales tax is difficult to predict, the fiscal year 2012-2013 sales tax general fund revenue is estimated to be \$130,000. Revenue estimates for the 2012-2013 budget are conservative due to the unstable economic environment that all cities must work from within. The 2012-2013 Proposed Budget anticipates revenues to be increased over the last fiscal year budget by 11.44% giving a balance of \$1,007,856 in total revenue.
- The fiscal year 2012-2013 proposed budget includes an increase in General Fund expenditures from the previous fiscal year. The increase in expenses is necessary to protect the quality of life issues of the Nolanville Citizens, maintain the necessary day to day maintenance and operations of the City and to continue the growth and beautification of the City. The Proposed Budget list the total General Fund Expenditures at \$1,007,856.

The Administration expenditures total \$293,646, with 53.4% being in personnel and 17.7% being contractual. This is a 1.2% decrease over the fiscal year 2011-2012 budget.

The Municipal Court expenditures total \$74,776 with 55.4% being in personnel and 37.4% being contractual. This is a 8.3% increase over the fiscal year 2011-2012 budget.

The Police Department expenditures total \$308,328 with 74.2% being in personnel and 12% being in supplies and equipment. This is a 8.2% decrease over the fiscal year 2011-2012 budget.

The Public Works expenditures total \$212,658 with 48.8% being in personnel, 19.7% being to pay for the cost of City Utilities and 19.3% to go towards street repairs. This is a 23.1% increase over the fiscal year 2011-2012 budget.

The contractual agreement with Central Bell County Fire and Rescue volunteer fire department the City pays a subsidy of \$25,000 to provide fire services to the City of Nolanville. The contractual agreement with Capital Ambulance service the City pays a subsidy of \$50,000 to provide Emergency Medical Service to the Citizens of Nolanville.

- The City will now have a retirement system (TMRS) for all employees who qualify. This is done to ensure that the City of Nolanville will retain its employees and also attract quality talent.

With the Fiscal Year 2012-2013 Proposed Budget, it's the City's full intention to provide the most effective and efficient services to the Citizens of Nolanville. The Proposed Budget allocates resources in a proficient manner to provide our Citizens with the needed services to ensure the safety, health, and welfare while improving the quality of life every step of the way. Although each department within the City has their own duties and responsibilities, it's the outstanding teamwork from all the dedicated department heads and staff that makes the day to day functions of the City possible.

It is the City's intention that with the Fiscal Year 2012-2013 Proposed Budget we are on the path to reach the goal of becoming more transparent and increasing the community awareness. We still have a long ways to go and improvements can always be made, therefore any suggestions or comments towards refining the budget document for the upcoming fiscal years are more than welcome. To end with, the Administration, would like to thank the Citizens of Nolanville, the City Council, and all the City Staff for their help, support and dedication towards making Nolanville "A Great Place to Live."

Respectfully Submitted,

Stephen Pearl  
City Manager



**City of Nolanville**  
**Fiscal Year 2012-2013 Proposed Budget Calendar**

<b>Date</b>	<b>Council Meeting</b>	<b>Required Activity</b>	<b>Legal Requirement Reference</b>
July 24, 2012		Publication of Effective and Rollback Tax Rates, Statements, and Schedules in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
July 23, 2012 (Monday)		Publication of Notice of (August 2) Meeting (Workshop) to Discuss Tax Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
July 23, 2012 (Monday)		Publication of Notice of (August 2) Public Hearing on Proposed Budget in Newspaper	City Charter Article VI, Section 6.03
July 31, 2012 (Tuesday )	Special Council Meeting	Submit Proposed Budget to City Council	City Charter Article VI, Section 6.02
August 2, 2012 (Thursday)	Council Workshop before Council Meeting	Budget Workshop Discuss Tax Rate	Texas Property Tax Code 26, Article VIII Section 21
August 2, 2012 (Thursday)	Council Meeting	Public Hearing on Proposed Budget	State Statute Section 102.006 City Charter Article VI, Section 6.03
August 2, 2012 (Thursday)	Council Meeting	Take a Recorded Vote on Tax Rate and Set Date to Adopt the Tax Rate	Texas Property Tax Code 26, Article VIII Section 21
August 2, 2012 (Thursday)	Council Meeting	Set meeting to Adopt Tax Rate for September 20, 2012	Texas Property Tax Code 26, Article VIII Section 21
August 2, 2012 (Thursday)	Council Meeting	Set Public Hearings on the Tax Rate for August 16, 2012 and September 6, 2012	Texas Property Tax Code 26, Article VIII Section 21
August 4, 2012 (Saturday)		Publication of Notice of (August 16 & September 6) Public Hearing on Tax Rate	Texas Property Tax Code 26, Article VIII Section 21

**City of Nolanville**  
**Fiscal Year 2012-2013 Proposed Budget Calendar**

<b>Date</b>	<b>Council Meeting</b>	<b>Required Activity</b>	<b>Legal Requirement Reference</b>
August 4, 2012 (Saturday)		Publication of Public Notice for (August 16) First Public Hearing on Tax Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
August 16, 2012 (Thursday)	Council Meeting	First Public Hearing on Tax Rate	Texas Property Tax Code 26, Article VIII Section 21
August 16, 2012 (Thursday)	Council Meeting	Review City Council Recommended Changes to the Proposed Budget	City Charter Article VI, Section 6.03
August 24, 2012 (Friday)		Publication of Public Notice for (September 6) Second Public Hearing on Tax Increase in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
August 24, 2012 (Friday)		Publication of Notice of (September 6) Public Hearing on Changes to Proposed Budget in Newspaper	City Charter Article VI, Section 6.03
September 6, 2012 (Thursday)	Council Meeting	Public Hearing on Changes to Proposed Budget	City Charter Article VI, Section 6.03
September 6, 2012 (Thursday)	Council Meeting	Second Public Hearing on Tax Rate	Texas Property Tax Code 26, Article VIII Section 21
September 7, 2012 (Friday)		Publication of Notice of Tax Revenue Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
September 7, 2012 (Friday)		Publication of Public Notice for (September 20) Meeting to Adopt Tax Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
September 20, 2012 (Thursday)	Council Meeting	Adoption of Fiscal Year 2012-2013 Proposed Budget First Reading	City Charter Article VI, Section 6.03 State Statute Section 102.007

**City of Nolanville**  
**Fiscal Year 2012-2013 Proposed Budget Calendar**

<b>Date</b>	<b>Council Meeting</b>	<b>Required Activity</b>	<b>Legal Requirement Reference</b>
September 20, 2012 (Thursday)	Council Meeting	Adoption of 2012-2013 Tax Rate First Reading	City Charter Article VI, Section 6.13
September 25, 2012 (Tuesday)	Special Council Meeting	Adoption of Fiscal Year 2012-2013 Proposed Budget/Adoption of 2012-2013 Tax Rate Second Reading (if needed)	City Charter Article VI Section 6.03 Article III Section 3.11



**ORDINANCE No. 2012-09-20 #9005**

**CITY OF NOLANVILLE**

**ORDINANCE No. 2012-09-20 #9005**

**AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING THAT ALL PREVIOUS BUDGET ALLOCATIONS SHALL BE SAVED; AND PROVIDING FOR SEVERABILITY AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Nolanville is a Home Rule City in the State of Texas; and

**WHEREAS**, Chapter 102 of the Texas Local Government Code requires that a City budget must be adopted annually; and

**WHEREAS**, a budget for operating the municipal government of the City of Nolanville for the fiscal year October 1, 2012, to September 30, 2013, has been prepared by Stephen Pearl, City Manager, as Budget Officer for the City of Nolanville, Texas; and

**WHEREAS**, said budget has been submitted to the City Council by the City Manager in accordance with the City Charter; and

**WHEREAS**, notice of a public hearing on the proposed budget of the City of Nolanville, Texas for the year 2012-2013 has been posted in accordance with Texas Local Government Code Section 102.0065; and

**WHEREAS**, public hearings were duly held at the time and place as provided for in the notice of such public hearings and all interested persons were given an opportunity to be heard on said proposed budget; and

**WHEREAS**, the City of Nolanville wishes to adopt the proposed budget for the 2012-2013 fiscal year;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF NOLANVILLE, TEXAS AS FOLLOWS:**

**1. APPROVAL OF BUDGET**

The proposed budget presented by the City Manager and made available for public review for one month prior to its adoption including all amendments thereto as a result of such review and

## **ORDINANCE No. 2012-09-20 #9005**

public hearing is hereby approved and adopted for the fiscal year 2012-2013, as set forth in Appendix 1 hereof. That the appropriations for the 2012-2013 fiscal year for different administrative units and purposes of the City of Nolanville, Texas be fixed and determined for said fiscal year in accordance with expenditures shown in said budget.

### **2. CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of Ordinances of the City of Nolanville, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

### **3. SEVERABILITY CLAUSE**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part as so decided to be invalid or unconstitutional.

### **4. SAVINGS CLAUSE**

That all previous budget Ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

### **5. ENGROSSMENT & ENROLLMENT**

The City Secretary of the City of Nolanville is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, penalty clause in the minutes of the City Council of the City of Nolanville and by filing this Ordinance in the Ordinance records of the City.

### **6. PUBLICATION CLAUSE**

The City Secretary of the City of Nolanville, Texas is hereby directed to publish in the Official newspaper of the City of Nolanville, the caption, and effective date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

### **7. EFFECTIVE DATE**

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

### **8. PROPER NOTICE & MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was

**ORDINANCE No. 2012-09-20 #9005**

given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED this, the 20th day of September, 2012 by vote of \_\_ (ayes) \_\_ (nays) to \_\_ (abstentions) of the City Council of Nolanville, Texas.**

**CITY OF NOLANVILLE:**

**ATTEST:**

\_\_\_\_\_  
Charlie Stewart Sr., **Mayor**

\_\_\_\_\_  
Ginger Metcalf, **City Secretary**



**CITY OF NOLANVILLE**

**ORDINANCE No. 2012-09-20 #9016**

**AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, SETTING A PROPERTY (AD VALOREM) TAX RATE AND APPROVING THE 2012 AD VALOREM TAX RATE AND LEVY OF (\$0.5195) PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; AND PROVIDING FOR SEVERABILITY AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Nolanville is a Home Rule City in the State of Texas; and

**WHEREAS**, a budget appropriating revenues generated for the use and support of the municipal government of the City of Nolanville has been approved and adopted by the Nolanville City Council as required by Section 102.009 of the Texas Local Government Code

**WHEREAS**, the Chief Appraiser of the Bell County Tax Appraisal District has prepared and certified the appraisal roll of the City of Nolanville, Texas, said roll being that portion of the approved appraisal roll of the Bell County Tax Appraisal District which list property taxable by the City of Nolanville, Texas; and

**WHEREAS**, the City Council has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2012

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF NOLANVILLE, TEXAS AS FOLLOWS:**

**1. APPROVAL OF 2012 TAX RATE & LEVY**

That there be and is hereby levied and shall be assessed and collected for the year 2012, on all taxable property, real, personal and mixed, situated within the City Limits of the City of Nolanville, Texas, and not exempt by the Constitution of the State and valid State Laws, an ad valorem tax rate of \$0.5195 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses and budget of the municipal government of the City (maintenance and operation), a tax rate of \$0.3654 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED 5.79 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$20.00.**

(b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for, a tax of \$0.1541 on each One Hundred Dollars (\$100.00) assessed value of taxable property which shall be applied to the payment of such interest and maturities of all outstanding bonds or other indebtedness.

## **2. PENALTY & INTEREST**

All taxes shall become a lien upon the property against which assessed and the City Tax Assessor/Collector for the City of Nolanville, Texas shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Nolanville, Texas.

## **3. CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of Ordinances of the City of Nolanville, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

## **4. SEVERABILITY CLAUSE**

## **ORDINANCE No. 2012-09-20 #9015**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part as so decided to be invalid or unconstitutional.

### **5. SAVINGS CLAUSE**

That all previous tax rate Ordinances, including exemptions listed therein, shall remain in full force and effect, save and except as amended by this Ordinance.

### **6. ENGROSSMENT & ENROLLMENT**

The City Secretary of the City of Nolanville is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, penalty clause in the minutes of the City Council of the City of Nolanville and by filing this Ordinance in the Ordinance records of the City.

### **7. PUBLICATION CLAUSE**

The City Secretary of the City of Nolanville, Texas is hereby directed to publish in the Official newspaper of the City of Nolanville, the caption, and effective date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

### **8. EFFECTIVE DATE**

The necessity for making and approving a tax rate for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

### **9. PROPER NOTICE & MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED this, the 20th day of September, 2012 by vote of \_\_ (ayes) \_\_ (nays) to \_\_ (abstentions) of the City Council of Nolanville, Texas.**

**CITY OF NOLANVILLE:**

**ATTEST:**

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Charlie Stewart Sr., **Mayor**

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Ginger Metcalf, **City Secretary**





## INTEROFFICE MEMORANDUM

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**TO:** CITY OF NOLANVILLE DEPARTMENT HEADS  
**FROM:** STEPHEN PEARL, CITY MANAGER  
**SUBJECT:** 2012-2013 CITY OF NOLANVILLE BUDGET  
**DATE:** MAY 7, 2012

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### INTRODUCTION

First I would like to commend each of you for your hard work during last year's budget preparation. Budget season is here again and it is time to start the preparation again. I know that most of you have been through the process before, but below I have provided a brief summary of the process.

An annual budget is the single most important financial responsibility of a local government. The Local Government Code, Chapter 102, requires Texas cities to adopt an annual budget. The budget is the proof that City Officials and staff are accountable for how they spend taxpayers' dollars. While you, and many others, are involved in developing a budget — including elected officials, department heads and the public — the primary responsibility belongs to the budget officer. Now that we are a Home Rule City and acting under the City's Charter, I, the City Manager, am the budget officer of the City and in charge of preparing and submitting the annual budget and capital program to the City Council. However, for the process to be possible, we will all have to work diligently together. After all of our hard work, I will submit a preliminary budget to the City Council and file the proposed budget with the City Secretary. The City Council then reviews the proposals, makes any desired changes and then sets a date for the required public hearing. After the public hearing is conducted and final modifications are made, the budget is adopted by the City Council by means of an Ordinance.

With this memo I have included forms to be used in preparing your budget request along with procedure instructions that follow below in the memo.

## **TAKE NOTE WHILE PREPARING YOUR BUDGET REQUEST**

Although I'm sure that you are all already aware, cities across the US have to tighten their belts and cut cost because of recent national economic situations, including Nolanville. Cities are now being challenged every day with the task of doing more with less and cutting cost. Just looking at preliminary projections of City revenue, sources indicate that the City revenue for the upcoming fiscal year will be close to what was projected for this year. In preparing your budget request it is essential that you keep a conservative mind set. In that we are expecting comparable revenue, from this year for the new budget, employee numbers should remain constant. It is also essential to determine more cost effective ways to get the job done and maintain a good level of service. It is more important than ever to use proper planning for what needs to be accomplished through your departmental budget request. The budget is a strategic tool and should not be taken advantage of due to poor planning and unneeded request.

## **BUDGET REQUEST JUSTIFICATION**

We all must keep in mind that the Citizens and the City Council deserve a clear understanding of the services to be financed from the City's generated revenues. In the fact that City revenue is not expected to increase for the next fiscal year, it is important to budget within the confines of the **current** fiscal year's budget. It is crucial, as department heads, to draw a clear line between **WANTS** and **NEEDS**. It is fine to include "wants" in budget request but it is important to prioritize. You will be asked to justify all budget requests, please be willing to give a no-nonsense approach to what you need and how you can make your budget stretch. Request should be made to address safety issues, mandatory laws, to insure proper City planning and in providing more cost efficient and effective ways of doing things. **You should consider budget items that address reduce spending, and be able to cut unneeded cost.** Keep in mind that we must utilize what assets we have available, in that we maintain, repair and replace what we already have in service and our infrastructure before jumping into brand new projects.

With this memo I have included a Proposed Budget Worksheet for your department, a Personnel & Salary Increase form, a Priority Department Line Item Adjustment Request Form and an Explanation Form.

Each department head should review decisively the existing practices in the various activities under your jurisdiction to determine what improvements can be made to bring about more efficient and economical operations. Special attention should be given to items you believe can be reduced or eliminated and to services that may no longer be essential or may be replaced by more essential activity. Also, it will be particularly helpful to indicate what can be affected by reducing the standards and what additional expenditures would be necessary to raise the standards.



## **ADDITIONAL BUDGET PREPARATION INFORMATION**

**When turning in your forms please include a cover sheet that gives a brief statement of your department's operations along with at least 3 goals (but not limited to 3) that you would like to have accomplished in the next fiscal year.** Your cover letter can also include recommended discontinuances of activities that are obsolete and unnecessary, and highlight top priorities. Also, in your cover letter when asking for line item increases, state what line items will be decreased in funding to make up the difference.

### **Capital Assets**

The City needs to be on some kind of rotation schedule for some of our capital assets, vehicles and equipment particularly. This is important because we don't want to get hit with a big expense that was not budgeted for in the middle of a fiscal year because a vehicle gave out. For you department, please come up with some ideas towards a rotation schedule of your capital assets. Please assess the life span of your capital assets and make recommendations on how and when they should be rotated.

### **Personnel**

Remember, as department heads you are constantly challenged with the task of making improvements in the efficiency of your department, including some increase an improvements in service without adding new personnel. Keep in mind that revenue does not look to increase; therefore personnel request should be justified on a man-hour or man-month basis by relating requests to the work load or by manning standards established for various activities of your department. It needs to be noted, if requesting additional employees, where you will be cutting funding in your departmental budget to the help pay for an additional employee.

For each new additional personnel request you must include, a statement of duties to be preformed, a pay schedule for the new additional personnel request, and reasons why the new additional personnel is needed.

**It is important to remember that all of your decisions and request will affect Nolanville today, tomorrow and in the future. How will your decisions affect the GREAT City of Nolanville 10 years from now? Please feel free to come by and talk with me about any questions you may have involving the preparation process for next year's budget.**

Thank you for all of your hard work!



# City of Nolanville, Texas

## Financial Policies

<u>Policy No.</u>	<u>Description</u>	<u>Page</u>
1.	Financials	2
2.	Fiscal and Budgetary Policy	3
3.	Operating Budget	3
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17.	Price Quotations	10

Policies 1.-17. presented to City Council, October 6, 2011

# Financial Policies and Procedures

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## 1. Financials

### A. Bank Depository

The City shall maintain funds in a Bank, designated as its depository for banking services. The initial selection of this depository was done by the City Council vote on \_\_\_\_\_ and will be reviewed thereafter every three years unless circumstances deem otherwise.

### B. Accounts Payable

Three individuals are authorized to sign checks written on the bank depository account: Mayor, City Manager, and City Treasurer. All checks greater than \$5,000 require two authorized signatures. No exceptions. Checks less than \$5,000 not signed by the City Manager must be signed by two authorized signers, Mayor and City Treasurer.

### C. Accounting

The Treasurer as the City's Chief Financial Officer will be responsible for establishing the structure for the City Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position. The Treasurer shall provide financial reports to the City Manager monthly.

### D. Audit of Accounts

An independent audit of the City accounts will be performed annually. The Auditor is retained by and is accountable directly to the City Council.

## **2. Fiscal and Budgetary Policy**

### **A. Purpose**

The City of Nolanville is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of the Fiscal and Budgetary Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and financial reporting, internal controls, operating budget, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

1. Fairly present and fully disclose the financial position of the City in conformity to generally accepted accounting principles (GAAP) and
2. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

## **3. Operating Budget**

A. Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. It provides for the payment of expenses incurred as the government works towards its annual goals and the ongoing pursuit of protecting the citizenry, promoting and protecting public health and welfare, and ensuring statutory requirements are followed.

1. Preparation: The budget is developed by staff and elected officials with assistance from the City Treasurer under the responsibility of the City Manager as budget officer.
2. Review: Preliminary budget is submitted for initial review NLT 45 days prior to end of fiscal year. At least two Public Hearings will be held prior to adoption.
3. Adoption: The Final Budget is placed on the agenda for adoption during the last month of the fiscal year (September).

B. Balanced Budget: The goal of the City is to balance the operating budget with current revenues, whereby current revenues would match and fund on-going expenditures. Any excess balances in the operating funds from previous years would be maintained for contingencies or as general reserves.

C. Planning: The budget process will be coordinated so that the major policy issues are identified prior to budget approval date. This will allow adequate time for consideration of appropriate decisions and analysis of financial impacts.



D. Reporting: Summary financial reports will be submitted to the Board on a monthly basis to maintain on-going understanding of current expenditures and income status.

E. Contingency Appropriations: The budget may include contingency appropriations within designated operating lines. These funds are used to offset unexpected maintenance or other expenses. Every effort will be made to minimize the need for contingency funds usage.

## **4. Revenue Management**

A. Types: The city receives revenue from the following sources:

1. Property Taxes. Collected by the Bell County Tax Appraisal District and transmitted to the city via automatic bank drafts as collected.
2. Sales and Use Taxes. Collected by the State Comptroller and transmitted monthly or quarterly to the city via automatic bank drafts.
3. Franchise Fees. The city, by ordinance, has levied fees on certain services being provided to city residents by vendors operating within the city. These fees are paid directly from the vendor to the city on a recurring schedule, normally quarterly.
4. Permit and License Fees: The city assesses fees by ordinance on many services provided by the city and fees for permitting specific functions within the city. These fees are collected by the city and deposited in the city's bank depository.
5. Investment Income. The city makes investments of money not needed for current expenditures. These investments will earn interest and it will be deposited in the bank depository or maintained in the investment account until needed by the city for expenditures.

B. Recording. The treasurer is responsible for recording the revenues received by the city in the books of accounts in a timely manner.

C. Scheduling. The treasurer shall maintain a schedule of all anticipated revenues to insure funds are received when expected.

## **5. Expenditure Policies**

A. Budget Amendments: The Board may authorize with a majority vote, emergency expenditures as an amendment to the original budget.

B. Prompt Payment: All invoices will be approved for payment by Department heads or Mayor, depending on the purchase criteria, and paid within the established terms of the vendor. The treasurer shall make all effort to receive any prompt payment discount.

## **6. Asset Management**

A. Cash Management and Investments: The Council formally approved a separate Investment Policy that complies with the requirements of the Public Funds Investment Act (PFIA) section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council and applies to all financial assets held by the City:

1. Statement of Cash Management Philosophy: The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the payment of obligations, and the prudent investment of idle funds.

2. Objectives: The City's investment program will be conducted to accomplish the following listed in priority order.

- a. Safety of the principal invested.
- b. Liquidity and availability of cash to pay obligations when due.
- c. Receive the highest possible rate of return (yield) consistent with the City's Investment Policy

3. Safekeeping and Custody: Investments may only be purchased through broker/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.

B. Fixed Assets: These assets will be reasonably safeguarded and properly accounted for, and prudently insured. See capitalization policy.

## **7. Debt Management**

The City recognizes the primary purpose of capital facilities is to provide services to the community. Any need for financing other than what can be serviced by the City Depository will be considered through usage of:

- a. Grants
- b. Use of Reserve Funds
- c. Use of Current Funds
- d. Short Term Loans
- e. Long Term Bonds

## **8. Financial Reserves**

The City of Nolanville will maintain budgeted minimum reserves in the ending working capital fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flow into the City.

**Operating Reserves:** The City will maintain reserves in the general fund at a minimum of \$250,000.00.

## **9. Internal Controls**

Whenever possible, written procedures will be established and maintained by the Treasurer for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

## **10. Petty Cash Procedures**

The City Secretary may keep a petty cash fund amount of \$100.00 in a lockable money box/cash register during operating hours and a lockable file cabinet after hours. The City Secretary shall be responsible for the petty cash. Only the City Secretary is authorized to exchange money from the box/register.

Receipts for all petty cash transactions shall be held in the money box until receipts are tallied, recorded and charged to the appropriate accounts. A check made payable to "Cash" will be written in the amount tallied by the receipts. The City Secretary will be responsible for cashing that check to replenish the petty cash fund balance.

Random audits of the petty cash box shall be made by the City Treasurer or Mayor in the presence of the City Secretary.

The Petty Cash Fund shall not be used to cash checks for any persons.



## 11. Fixed Asset Capitalization Policy

The following criteria will be utilized by the City of Nolanville:

- The asset must be owned by the City of Nolanville,
- The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year,
- The original cost of the asset must be at least \$2,500,
- The asset must be tangible,
- On-going repairs and general maintenance are not capitalized.

New Purchases - All costs associated with bringing the asset into working order will be capitalized as part of the asset cost. This will include start up costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made.

Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will normally be expensed unless they are a significant nature and meet all the capitalization criteria.

Inventory – A permanent record will be maintained of the City's fixed assets, including description, cost, and date of acquisition.

Recording - All capital assets will be recorded in the General Fixed Assets Account Group in the city's books of accounts.

## **12. Accepting Personal Checks**

The City of Nolanville will accept personal and company checks from both residents and non-residents of Nolanville. When accepting a check, the following actions must be accomplished:

- a. Check must be made out to the “City of Nolanville”.
- b. Check must be dated the date of issuance, (no post dated checks).
- c. The maker of the check must provide a government issued photo ID stating name, birth date, driver’s license number, social security number, or other identifying number.
- d. The acceptor of the check shall write the identifying number on the check.
- e. The check may not be written for more than the invoiced amount.

## **13. Returned Checks**

When a check has been returned by the bank to the City stamped “Non-Sufficient Funds”, the City Secretary will add a \$25.00 fee to the amount owed and notify the check writer by certified mail of the status of the check and inform the check writer that the money owed will have to be paid by cash, money order, or cashier’s check within ten (10) days of the date of the notification letter. If the money owed is not received within ten days, the check shall be submitted to the Bell County Sheriff’s office Hot Check Department for criminal prosecution.

When a check has been returned by the bank to the City stamped “Account Closed”, the City Secretary will add a \$25.00 fee to the amount owed and notify the check writer by certified mail of the status of the check and inform the check writer that the money owed will have to be paid by cash, money order, or cashier’s check within ten (10) days of the date of the notification letter. If the money owed is not received within ten days, the check shall be submitted to the Bell County Sheriff’s office Hot Check Department for criminal prosecution

## **14. Outstanding Checks**

A check written by the City shall be valid for a period of ninety (90) days. If a check has not cleared the bank in sixty (60) days, the Treasurer shall try to ascertain why the check has not been paid. If it is determined that the payee did not receive the check, the City will wait an additional thirty (30) days, then issue a stop payment order and issue a new check to the payee.

## **15. Bank Card (Credit/Debit) Policy**

Bank cards may be used to satisfy court obligations, payment for fines, court costs, etc. A convenience fee based on a schedule provided by the credit card service provider will be added to the obligation. The fee will be added to the individual charge by the provider.

Bank cards may not be used for payment of other city fees, licenses, permits etc. Those payments may only be made using cash, check, or money orders.

## **16. Purchasing Policy**

All purchases made and paid for by City funds are to be used for City purposes only.

Department Heads are authorized to initiate and/or approve purchases for their department as needed according to the following criteria: and, as directed by the following.

### **A. Purchases less than \$500: (commonly used items for daily operations)**

These purchases shall be made utilizing a purchase order approved by the department head. Vendor invoices, tickets, sales slips, etc, notation of item receipt will be submitted to the treasurer for payment.

### **B. Purchases greater than \$500 and less than \$5,000:**

If item or supplies have been budgeted, purchase may be made utilizing a purchase order approved by the City Manager. If item or supplies have not been budgeted, department head must submit the purchase order to the City Manager for approval and possible budget amendment. Vendor invoices, tickets, sales slips, etc, notation of item receipt will be submitted to the treasurer for payment.

### **C. Purchases \$5,000 or more:**

All purchases greater than \$5,000 must be approved by the City Council. See paragraph 17 below for required pricing information. Purchases for supplies and/or services from vendors on an annual basis that exceed \$5,000 shall be approved in advance, at least annually, by the City Council. Examples of these types of actions are: Electricity charges, Health Plans, Insurance charges, Legal Counsel, Judge Expenses, Auditor, etc. Vendor invoices, tickets, sales slips, etc, notation of item receipt will be submitted to the treasurer for payment.



## 17. Price Quotations

If the anticipated expenditure exceeds \$5,000, the purchase shall not be made until price quotations have been obtained from at least three (3) suppliers. If the goods or services are not available from as many as three (3) suppliers, price quotations shall be obtained from the available suppliers. "No Bid" is considered to be a price quotation.

Prices may be obtained either in writing or by telephone.

Quotations shall be received for goods and services of comparable quality.

The purchase shall be made from the supplier quoting the lowest price unless cause can be shown as to reason to accept a higher bid.

**PASSED & APPROVED** this, the 6th day of October, 2011 by vote of 4 (ayes) 0 (nays) to 0 (abstentions) of the City Council of Nolanville, Texas.

**CITY OF NOLANVILLE:**

**ATTEST:**



Charlie Stewart Sr., Mayor

  
Ginger Metcalf, City Secretary

# DEPARTMENTAL BUDGET



### 3 Year City of Nolanville Personnel Overview Data

Personnel	2010-2011	2011-2012	2012-2013
Administration			
City Manager	1	1	1
City Secretary	1	1	1
City Treasurer	.5	.5	.5
Administrative Assistant	1	1	1
Municipal Court			
Court Clerk	1	1	1
Police Department			
Police Chief	1	1	1
Administrative Assistant	.5	.5	.5
Police Officers	4	4	4
Public Works			
Public Works Director	1	1	1
Public Works Staff	2	2	2
Total Personnel	13	13	13





## ADMINISTRATION

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### Department Description

The Administration Department of the City of Nolanville is made up of the City Manager, City Secretary, City Treasurer, and an Administrative Assistant.

#### ***City Manager***

Nolanville is chartered as a home rule city and operates under the Council-Manager form of government. The City Manager is appointed by, and serves at, the pleasure of the City Council, which is the governing body responsible for setting policy. The City Manager makes budget and other recommendations to the City Council and advises the council of the city's current conditions and future needs. The City Manager serves as the chief administrative officer and assists the Council in identifying the policy agenda and provides recommendations to the City Council.

#### ***City Secretary***

The City Secretary serves as the official record keeper for the City of Nolanville. The City Secretary issues agendas and records minutes for all City Council meetings, authenticates by signature all ordinances and resolutions, and safeguards the municipal election process. The City Secretary also provides information to the public and helps the public locate government information maintained by and for the City in accordance with requirements established by law and by City Charter. The city secretary is an officer of the city, appointed by the City Manager. The position of City Secretary is a statutory position required by State Law and the City Charter.

#### ***City Treasurer***

The City Treasurer provides complete and accurate financial information to the Council, administration, general public, investment community, governmental agencies, and others. The City Treasurer's duties include financial reporting, budget preparation and control, debt management, payroll, accounts payable, accounts receivable, and custody and investment of public funds. The City Treasurer for the City of Nolanville is responsible for the many different financial tools used by the city to operate on a day-to-day basis and handles the reporting aspect that keeps the city in compliance with all of the necessary accounting / fiscal reports required by City Charter and by State and Federal Law.

### Department Location

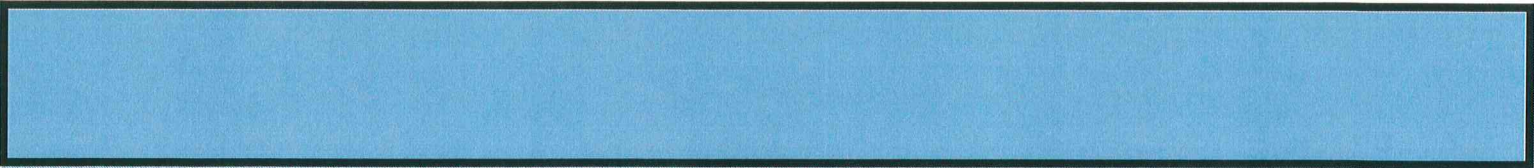
The Administration Department is located in City Hall at 100 North Main Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, Monday through Friday excluding holidays. You may contact personnel of the Administration Department by phone at (254)698-6335 or fax at (254)698-2540.



## 2011-2012 Accomplishments

- Revised the City of Nolanville Personnel Manual
- Completed the voluntary annexation of property for the Phase III of Bella Charca
- Introduced, new and revised, ordinances to the City Council for adoption including sign ordinance, fee schedule and weapons ordinance
- Initiated Ave H street project to include curb and gutters, sidewalks, and lighting
- Create an Official City of Nolanville Website [www.ci.nolanville.tx.us](http://www.ci.nolanville.tx.us)
- Created a new Zoning Map of the City of Nolanville
- Updated the City's Zoning Ordinance
- Due to the Legislative change of Senate Bill 100 that took effect on September 1, 2011 moved City Elections to November and contracted with the County
- Updated all City forms and Applications
- Replaced broken bulletin board outside of City Hall
- City Manager obtained Code Enforcement Officer Certification
- Held the Nolanville 50<sup>th</sup> Anniversary Celebration for the Community
- Prepared and instituted "City Government" training for new Council Member
- Revised the City of Nolanville Financial Policies
- Completed the Public Funds and Investment Act training
- Working towards putting together a annual festival for the Citizens of Nolanville TRAINWHISTLE JAMBOREE
- Helped administratively to carry out/complete the Plaza Wastewater Project

## 2012-2013 Goals

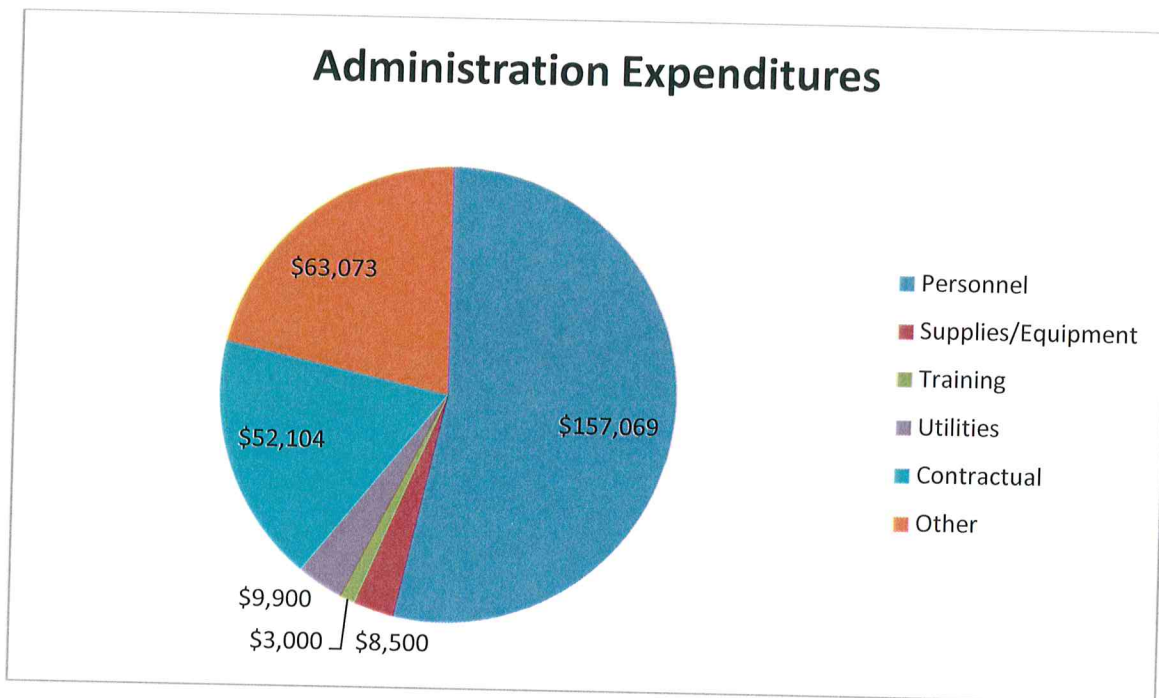
- Continue to oversee and negotiate expected growth in Nolanville
  - Promote progress of City infrastructure projects including streets and parks
  - Update the City's Comprehensive plan
  - Enhance the look of the Council Chambers
  - Start a Retirement program for the City employees
  - Increase community involvement and promote activities for the community
  - Push forward with Annexation of areas and property within the ETJ of the City of Nolanville
  - Continue to seek grants for projects needed within Nolanville
  - Step up code enforcement efforts to help increase, and support the, beautification of the City of Nolanville to attract new residents and business
  - Continue to review and update City Ordinances including Mobile Home Ordinance, Building Codes, and Subdivision Ordinance
  - Work together with different entities within the City of Nolanville to meet the needs of the growing community
- 



- Work to bring in more business within the City of Nolanville
- Continue to find and develop more efficient and effective ways to conduct city business and day to day activities
- Continue to carry out the Ave H street project proceedings

## 2012-2013 Budget Objectives

- Oversee and dispense General Fund Budget to best apply funds where needed
- Establish and maintain a schedule of Capital Outlays
- Monitor the budget and day to day activities to ensure that funds are spent appropriately
- Approve and distribute the Administration Budget as needed and planned





# MUNICIPAL COURT



## Department Description

Municipal Court duties include Traffic Citations, Parking Tickets, Class C Misdemeanors, Animal Control Violations, Code Enforcement Violations, and other City Ordinance Violations. The Court Clerk serves as the administrative side of the Municipal Court. The responsibilities of the Court Clerk include collecting assessed fines and fees, docketing cases for efficient adjudication, processing filed complaints on time and accurately and responding courteously to requests for information from the public. The Municipal Court provides all persons the right to trial by judge or jury and follows the procedures set forth under Texas law.

## Department Location

The Municipal Court Department is located in City Hall at 100 North Main Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, Monday through Friday excluding holidays. You may contact the Court Clerk of the Municipal Court Department by phone at (254)698-6093 or fax at (254)698-2540.

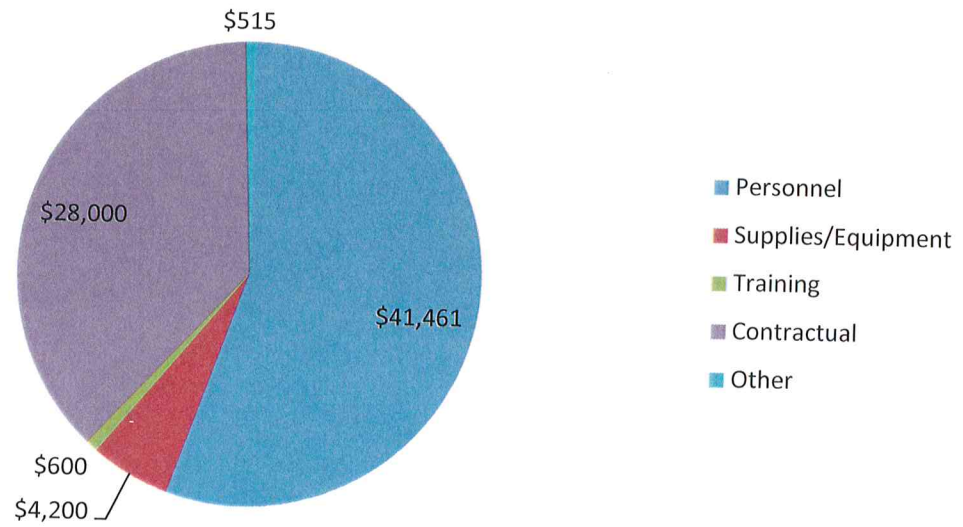
## 2011-2012 Accomplishments

- Started taking court payments on line
- Decreased the amount of outstanding citations from the previous year
- Secured City Hall and Municipal Court by installing a security window at the front counter
- Added a safety door in city hall

## 2012-2013 Goals

- One of the main goals of the court is to be more proactive with collections. By aggressively utilizing the features of the court software in cooperation with MVBA (Collections Company) and Omnibase, obtaining payments from delinquent accounts will be more constant. Also, the use of collection cards warning offenders of "Warrant to be issued"
- To ensure training and compliance are current to-date.
- Take advantage of the education seminars offered by TMCEC
- To progressively reduce the amount of outstanding cases, make a difference in revenue compared to previous years.
- To be more involved with other courts to ensure that our court is up to date on new data and technology
- Enhance the aesthetics of the Municipal Courtroom
- To have security installed in the Municipal Courtroom

## Municipal Court Expenditures





# POLICE DEPARTMENT



## Department Description

Under the city charter, the police department is charged to preserve the peace, protect life and property, and enforce the local, state and federal statutes. The Nolanville Police Department is a full-service, community law enforcement agency. To accomplish all tasks assigned to the police department, the organization is divided into three functional areas, Administration, Operations (Patrol), and Support Services, which includes fulltime/part-time personnel and volunteers.

### *ADMINISTRATION - Police Chief's Office*

All management, supervisors and employees (sworn and non-sworn) within the department are under the authority and direction of the chief of police. Specifically, administration functions include personnel; appointment and retention of employees; employee grievances; citizen clearance letters; council reports; citizen complaints; employee discipline; traffic surveys; personnel files; payroll; internal affairs; development and enforcement of department policies; supervision of volunteers; monthly Department of Justice statistical reports; and staff reports. The chief also will attend council meetings; and consults with department heads, and legal counsel to make recommendations to ensure that all city ordinances, and state and federal laws are observed and enforced. In addition the chief serves as the department representative to citizen groups, press relations, and professional organizations,

### *OPERATIONS*

Responsible for operations of officers, includes the management of patrol and traffic; Parking enforcement; community outreach; Neighborhood Watch Program; response to all calls for service; report writing; parking and traffic citations; dispatch; police reserves; canines; training; administrative reviews; range; scheduling; peddlers/solicitors; volunteer programs, and crossing guards.

### *SUPPORT SERVICES*

Coordinates records, recruitments, backgrounds, and investigations; contract services; balance and oversee the collection of report fees; budget; purchasing; accounts payable; city telephones; court liaison; crime analysis, statistics and mapping; press releases; property/evidence; computers; fleet maintenance; fingerprinting; and Department Policies.

## Department Location

The Police Department is located next to City Hall at 100 North Main Street, Nolanville, Texas 76559. The Administrative hours of operation are 8:00AM to 12:00PM, Monday through Friday but provides 24 hour 7 days a week Police coverage for the City of Nolanville. You may contact personnel of the Police Department by phone at (254)698-6334 or fax at (254)698-6337.

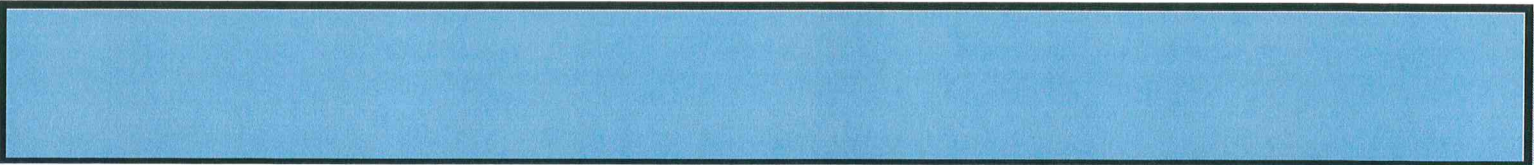




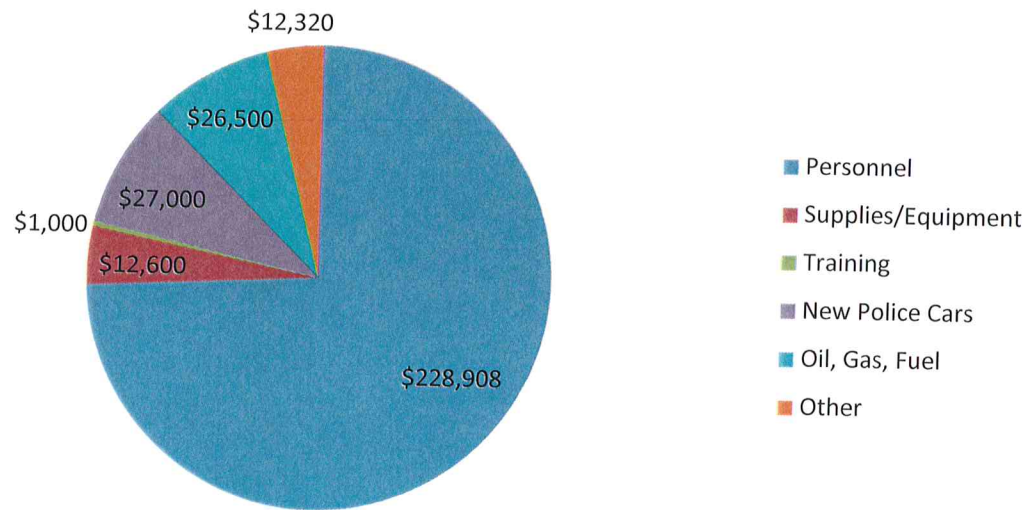
## **2011-2012 Accomplishments**

- Community Outreach (Neighborhood watch, Explorers, Volunteers, Citizen meetings)
- Community Safety (Individual, Property, and Traffic)
- Chief of Police Softball League ( CPSL)
- Departmental Policy Update
- Uniform Update
- Grant Writing
- Bullet Proof Vest Grant
- Maintain community safety and enhance emergency preparedness planning and public outreach
- Curfew Ordinance Update
- Fleet Update
- Provide police officers standard training required
- Replaced all reserved officers vest.
- CTCOG GRANT
- Firing Range Update
- Foot Patrol

## **2012-2013 Goals**

- Adopt and implement new anti-graffiti and alarm ordinance
  - Weapons Training Update
  - Vehicle Maintenance Plan
  - House Watch Program (online)
  - House Crime Prevention
  - Bicycle Patrol
  - Crime Stopper (Online)
  - Nolanville Police Softball Tournament
- 

## Police Dept Expenditures





# PUBLIC WORKS



## Department Description

Public Works Department is comprised of several functions including Code Enforcement, Animal Services, Building Compliance, Streets, Parks and Recreation. Public Works also has the responsibility of street repairs, cleaning of storm drains, mowing of city property, and maintaining city street signs. It is Public Works goal to provide quality services to help meet the needs of our unique and growing community while at the same time ensuring the safety of Nolanville Citizens. This is accomplished through careful review and input regarding all permit applications, checking for compliance with all ordinances and local codes, and inspection of all construction work done in Nolanville.

### *Code Enforcement*

Within the Public Works Department is the Code Enforcement. Code Enforcement includes the inspection, improvement, and rehabilitation of environmental hazards on public and private property by determining the presence of health hazards, nuisance violations, unsafe building conditions, junked and inoperable motor vehicles and violations of any health regulations or ordinances. Violations may be located by the Code Enforcement Officer or reported by any person. Upon inspection by the Code Enforcement Officer, the violator is notified of the violation, instructed on possible solutions and given a time frame in which to have the violation corrected. The primary role of the Code Enforcement is to eliminate hazards that could affect public safety. While the code enforcement officer can issue citations, their primary goal is for problems to be corrected by the property owner.

### *Animal Services*

Another function within Public works is Animal Services. Animals services works in providing a safe humane shelter for unwanted, stray, abused, and impounded animals in accordance with state and city regulations in a cost-efficient and effective manner. Animal services also provide the service of keeping the city free of loose and stray animals.

## Department Location

The Public Works Department is located in City Hall at 100 North Main Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, Monday through Friday excluding holidays. You may contact personnel of the Public Works Department by phone at (254)698-6032 or fax at (254)698-2540.

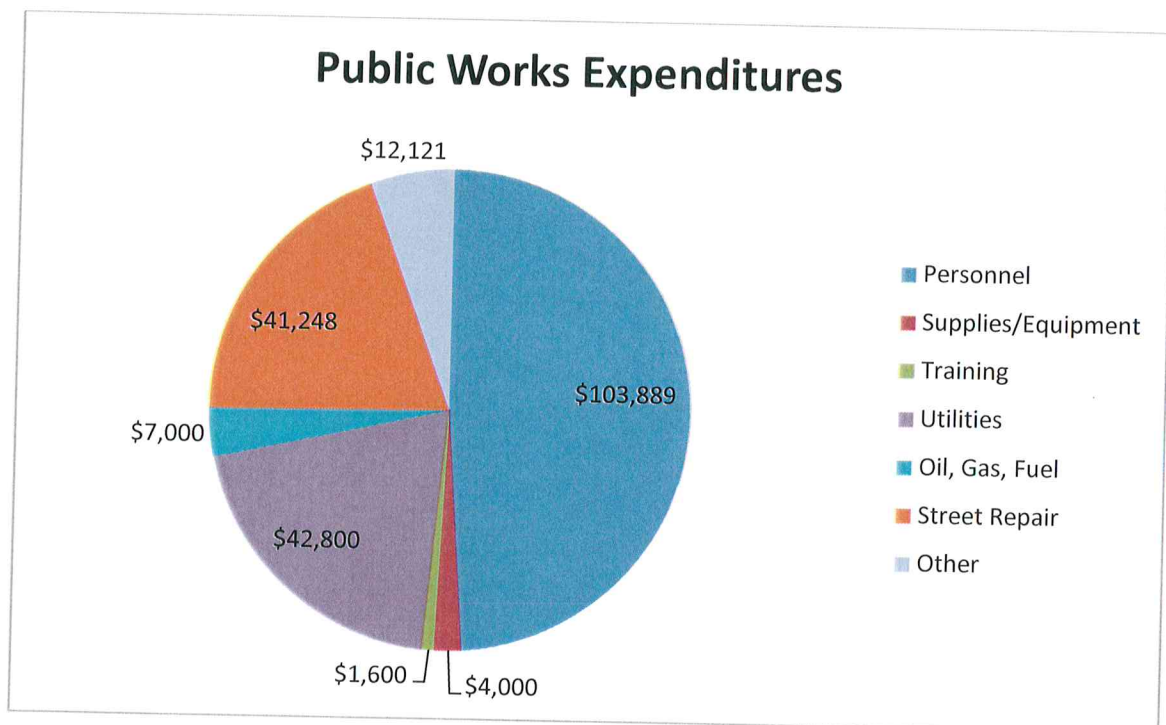


## 2011-2012 Accomplishments

- Resurface section of Old Nolanville road
- Purchased road crack sealer for street repairs
- Program to assist pick up of household furnisher
- Improve water drainage at Mesquite and Ave H
- Continue to make improvements to City Hall
- Held annual animal shot clinic
- Held annual city sponsored trash collection point

## 2012-2013 Goals

- Road repair plan for the city, continue to resurface and repair roads that are in bad shape
- Refinish community center interior
- Establish additional play areas in the city
- Initiate program to repair or remove unsafe structures in the city
- Increase code enforcement efforts to help increase, and support the beautification of the City of Nolanville to attract new residents and businesses
- Continue to hold annual city sponsored trash collection point
- Continue to hold annual animal shot clinic
- Remodel Court area



# SCHEDULE OF OUTSTANDING DEBT



**CITY OF NOLANVILLE****2012 TAX YEAR**

The unit plans to pay the following amounts for long term-debts that are secured by property taxes. These amounts will be paid from property tax revenues, (or additional sales tax revenues, if applicable)

**Please round off to the nearest dollar**

<b>Description of Debt Service</b>	<b>Principal or Contract payments to be paid</b>	<b>Interest to be Paid</b>	<b>Other Amounts to be paid</b>	<b>Total Payments</b>
Frost Bank Bond Issue (10 <sup>th</sup> Street Project)	\$65,000.00	\$69,795.00	0	\$134,795.00
2012 Series Certificate of Obligation (Street, Sidewalk and Drainage Projects to include Ave H)	\$55,000.00	\$29,441.00	0	\$84,441



# **SCHEDULE OF CAPITAL OUTLAYS BY DEPARTMENT**



## Schedule of Capital Outlays by Department for the City of Nolanville

Capital outlay items are expenditures for fixed assets such as equipment, infrastructure improvements and vehicles that are funded from the operating budget. These items generally have a life expectancy of up to 10 years. Since long-term financing is not necessary and expenditures of this type are of a recurring nature, these items are not part of the Capital Improvements Program. The total fiscal year 2012-2013 budget for capital outlays is \$51,000. This amount represents a decrease of \$9,000 from the amount of capital outlay that was budgeted in the fiscal year 2011-2012.

Department	2010-2011	2011-2012	2012-2013
<hr/>			
<b>Administration</b>			
Chairs for Council Chambers	\$0.00	\$0.00	\$2,000
<b>Municipal Court</b>			
Remodeling of Court Room	\$0.00	\$0.00	\$20,000
Court Recording System	\$0.00	\$0.00	\$2,000
<b>Police Department</b>			
2 Equipped Police Vehicles	\$0.00	\$60,000	\$0.00
1 Equipped Police Vehicle	\$0.00	\$0.00	\$27,000
<b>Public Works</b>			
Ford F250 Work Truck	\$17,671	\$0.00	\$0.00
<hr/>			
Total	\$17,671	\$60,000	\$51,000

# REVIEW OF PROPERTY VALUATIONS





# TAX APPRAISAL DISTRICT

Of  
BELL COUNTY



P.O. Box 390

Belton, Texas 76513-0390

CHIEF APPRAISER  
Marvin Hahn, RPA, RTA  
DEPUTY CHIEF APPRAISER  
Roger Chesser, RPA, RTA  
BUSINESS/FINANCIAL MANAGER  
Mary Lou David, RTC  
CHIEF ACCOUNTANT  
Vivian Mitchell, RTC  
CHIEF COLLECTIONS  
Tammy Hubnik, RPA, RTA  
CHIEF MAPPING  
Wendy Collins  
ADMINISTRATIVE ASSISTANT  
Linda Hearrell, RTA

BOARD MEMBERS  
Royce Matkin, Chairman  
Pat Patterson, Secretary  
DIRECTORS  
Carl Bozon  
Jared Bryan  
Joelle Bedwell  
Kenneth Ray  
Sue Hamby PhD

July 16, 2012

City of Nolanville  
Charlie Stewart, Mayor  
P O Box 128  
Nolanville TX 76559

Dear Mayor Stewart

The enclosed information contains the certified values for the 2012 tax year for your entity. The Appraisal Review Board of Bell County certified the appraisal roll on the 13<sup>th</sup> of July 2012. The Appraisal District has certified a total freeze adjusted taxable value for your entity as \$142,256,494.

Sincerely

Marvin Hahn  
Chief Appraiser

MH/lh

Bell County

**2012 CERTIFIED TOTALS**

As of Certification

TNO - CITY OF NOLANVILLE

Property Count: 2,249

Grand Totals

7/16/2012 6:15:58AM

Land		Value			
Homesite:		14,116,752			
Non Homesite:		6,880,138			
Ag Market:		1,441,351			
Timber Market:		0	Total Land	(+)	22,438,241
Improvement		Value			
Homesite:		118,464,767			
Non Homesite:		14,694,591	Total Improvements	(+)	133,159,358
Non Real		Count	Value		
Personal Property:	86		8,253,751		
Mineral Property:	0		0		
Autos:	43		259,835	Total Non Real	(+)
				Market Value	=
					164,111,185
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,441,351		0		
Ag Use:	83,365		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	1,357,986		0		162,753,199
				Homestead Cap	(-)
				Assessed Value	=
					430,277
					162,322,922

Exemption	Count	Local	State	Total		
DP	27	0	0	0		
DV1	36	0	215,000	215,000		
DV1S	1	0	5,000	5,000		
DV2	32	0	246,000	246,000		
DV2S	2	0	15,000	15,000		
DV3	43	0	371,796	371,796		
DV3S	1	0	8,280	8,280		
DV4	67	0	599,169	599,169		
DV4S	5	0	52,271	52,271		
DVHS	36	0	4,513,684	4,513,684		
EX	40	0	5,703,712	5,703,712		
EX (Prorated)	1	0	41,771	41,771		
OV65	127	335,866	0	335,866		
OV65S	5	15,000	0	15,000	Total Exemptions	(-)
						12,122,549
					Net Taxable	=
						150,200,373

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,506,920	906,896	4,256.96	7,186.04	26		
OV65	8,635,979	7,036,983	32,747.44	39,114.59	120		
Total	10,142,899	7,943,879	37,004.40	46,300.63	146	Freeze Taxable	(-)
Tax Rate	0.469400						7,943,879
						Freeze Adjusted Taxable	=
							142,256,494

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 704,756.38 = 142,256,494 \* (0.469400 / 100) + 37,004.40

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Bell County

**2012 CERTIFIED TOTALS**

As of Certification

TNO - CITY OF NOLANVILLE

Property Count: 2,249

Grand Totals

7/16/2012

6:16:41AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,068		\$5,296,905	\$121,389,711
B	MULTIFAMILY RESIDENCE	93		\$0	\$10,652,935
C	VACANT LOT	411		\$0	\$2,399,970
D1	QUALIFIED AG LAND	16	589.5050	\$0	\$1,441,351
D2	NON-QUALIFIED LAND	23	372.7450	\$0	\$1,066,521
E	FARM OR RANCH IMPROVEMENT	17		\$0	\$1,277,515
F1	COMMERCIAL REAL PROPERTY	44		\$362,525	\$4,889,200
F2	INDUSTRIAL REAL PROPERTY	2		\$0	\$396,459
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$144,837
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$1,174,641
J4	TELEPHONE COMPANY (INCLUDING CO-O	3		\$0	\$1,054,596
J5	RAILROAD	3		\$0	\$3,083,738
J6	PIPELAND COMPANY	1		\$0	\$105
J7	CABLE TELEVISION COMPANY	2		\$0	\$207,302
L1	COMMERCIAL PERSONAL PROPERTY	99		\$0	\$1,293,654
L2	INDUSTRIAL PERSONAL PROPERTY	17		\$0	\$1,577,882
M1	TANGIBLE OTHER PERSONAL, MOBILE H	348		\$139,569	\$2,852,843
O	RESIDENTIAL INVENTORY	87		\$1,224,409	\$3,499,248
S	SPECIAL INVENTORY TAX	1		\$0	\$4,965
X	TOTALLY EXEMPT PROPERTY	40		\$0	\$5,703,712
<b>Totals</b>			962.2500	\$7,023,408	\$164,111,185



Bell County

**2012 CERTIFIED TOTALS**

As of Certification

TNO - CITY OF NOLANVILLE

7/16/2012 6:16:41AM

Effective Rate Assumption

Property Count: 2,249

**New Value**TOTAL NEW VALUE MARKET:  
TOTAL NEW VALUE TAXABLE:\$7,023,408  
\$6,314,744**New Exemptions**

Exemption	Description	Count	2011 Market Value	
EX	TOTAL EXEMPTION	1		\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$0
DV1	Disabled Veterans 10% - 29%	3	\$22,000
DV2	Disabled Veterans 30% - 49%	4	\$30,000
DV3	Disabled Veterans 50% - 69%	3	\$30,000
DV4	Disabled Veterans 70% - 100%	7	\$83,145
DVHS	Disabled Veteran Homestead	4	\$1,037,564
OV65	OVER 65	12	\$32,013
PARTIAL EXEMPTIONS VALUE LOSS			\$1,234,722
TOTAL EXEMPTIONS VALUE LOSS			\$1,234,722

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
641	\$129,937	\$671	\$129,266
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
632	\$130,357	\$681	\$129,676

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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# 2012 Effective Tax Rate Worksheet

## CITY OF NOLANVILLE

See pages 13 to 16 for an explanation of the effective tax rate.

<b>1. 2011 total taxable value.</b> Enter the amount of 2011 taxable value on the 2011 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$142,903,144
<b>2. 2011 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2011 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2011 or prior year for homeowners age 65 or older or disabled, use this step.	\$7,193,122
<b>3. Preliminary 2011 adjusted taxable value.</b> Subtract line 2 from line 1.	\$135,710,022
<b>4. 2011 total adopted tax rate.</b>	\$0.469400/\$100
<b>5. 2011 taxable value lost because court appeals of ARB decisions reduced 2011 appraised value.</b> A. Original 2011 ARB values: \$0 B. 2011 values resulting from final court decisions: - \$0 C. 2011 value loss. Subtract B from A.	\$0
<b>6. 2011 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$135,710,022
<b>7. 2011 taxable value of property in territory the unit deannexed after January 1, 2011.</b> Enter the 2011 value of property in deannexed territory.	\$0
<b>8. 2011 taxable value lost because property first qualified for an exemption in 2011.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport exemptions or tax abatements. A. Absolute exemptions. Use 2011 market value: \$0 B. Partial exemptions. 2012 exemption amount or 2012 percentage exemption times 2011 value: + \$1,234,722 C. Value loss. Add A and B.	\$1,234,722
<b>9. 2011 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2012.</b> Use only those properties that first qualified in 2012; do not use properties that qualified in 2011. A. 2011 market value: \$0 B. 2012 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$1,234,722

## 2012 Effective Tax Rate Worksheet (continued)

### CITY OF NOLANVILLE

11.	<b>2011 adjusted taxable value.</b> Subtract line 10 from line 6.	\$134,475,300
12.	<b>Adjusted 2011 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$631,227
13.	<b>Taxes refunded for years preceding tax year 2011.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2011. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2011. This line applies only to tax years preceding tax year 2011.	\$1,155
14.	<b>Taxes in tax increment financing (TIF) for tax year 2011.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2012 captured appraised value in Line 16D, enter "0."	\$0
15.	<b>Adjusted 2011 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$632,382
16.	<p><b>Total 2012 taxable value on the 2012 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values only:</b> <span style="float: right;">\$150,200,373</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p>C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): <span style="float: right;">- \$0</span></p> <p>D. <b>Tax increment financing:</b> Deduct the 2012 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2012 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. <span style="float: right;">- \$0</span></p> <p>E. <b>Total 2012 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$150,200,373</span></p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p>A. <b>2012 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <span style="float: right;">\$0</span></p>	



## 2012 Effective Tax Rate Worksheet (continued)

### CITY OF NOLANVILLE

17. (cont.)	<p><b>B. 2012 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">+ \$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$0
18.	<b>2012 tax ceilings.</b> Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2011 or prior year for homeowners age 65 or older or disabled, use this step.	\$7,943,879
19.	<b>2012 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$142,256,494
20.	<b>Total 2012 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2012 value of property in territory annexed.	\$0
21.	<b>Total 2012 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2011. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2011 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2012. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$6,314,744
22.	<b>Total adjustments to the 2012 taxable value.</b> Add lines 20 and 21.	\$6,314,744
23.	<b>2012 adjusted taxable value.</b> Subtract line 22 from line 19.	\$135,941,750
24.	<b>2012 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.4651/\$100

## 2012 Effective Tax Rate Worksheet (continued)

### CITY OF NOLANVILLE

25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2012 county effective tax rate.	\$/ \$100
-----	---	-----------

A county, city or hospital district that adopted the additional sales tax in November 2011 or in May 2012 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2012 Rollback Tax Rate Worksheet

## CITY OF NOLANVILLE

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2011 maintenance and operations (M&amp;O) tax rate.</b>	\$0.345400/\$100
27.	<b>2011 adjusted taxable value. Enter the amount from line 11.</b>	\$134,475,300
28.	<p><b>2011 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$464,477</p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2011. Enter amount from full year's sales tax revenue spent for M&amp;O in 2011 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p> <p>E. Taxes refunded for years preceding tax year 2011: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2011. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2011. This line applies only to tax years preceding tax year 2011. + \$801</p> <p>F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p>	



## 2012 Rollback Tax Rate Worksheet (continued)

### CITY OF NOLANVILLE

<b>28. (cont.)</b>	<p><b>G. Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2012 captured appraised value in Line 16D, enter "0." <span style="float: right;">- \$0</span></p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	\$465,278
<b>29.</b>	<p><b>2012 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$135,941,750
<b>30.</b>	<p><b>2012 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.</p>	\$0.3422/\$100
<b>31.</b>	<p><b>2012 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.3695/\$100
<b>32.</b>	<p><b>Total 2012 debt to be paid with property taxes and additional sales tax revenue.</b> "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&amp;O expenses.</p> <p>Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.</p>	\$219,236
<b>33.</b>	<p><b>Certified 2011 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0
<b>34.</b>	<p><b>Adjusted 2012 debt.</b> Subtract line 33 from line 32.</p>	\$219,236
<b>35.</b>	<p><b>Certified 2012 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%
<b>36.</b>	<p><b>2012 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$219,236
<b>37.</b>	<p><b>2012 total taxable value.</b> Enter the amount on line 19.</p>	\$142,256,494
<b>38.</b>	<p><b>2012 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.1541/\$100
<b>39.</b>	<p><b>2012 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.5236/\$100

**2012 Rollback Tax Rate Worksheet (continued)**  
**CITY OF NOLANVILLE**

<b>40.</b>	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2012 county rollback tax rate.	\$/\$100
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A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**2012 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF NOLANVILLE

**Date:** 07/17/2012

<b>1.</b> 2011 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$135,710,022
<b>2.</b> 2011 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.469400
<b>3.</b> Taxes refunded for years preceding tax year 2011. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,155
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$638,178
<b>5.</b> 2012 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$142,256,494
<b>6.</b> 2012 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.465100
<b>7.</b> 2012 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$661,635
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$638,178
<b>9.</b> 2012 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$661,635
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$23,457



## CITY OF NOLANVILLE

### Tax Rate Recap for 2012 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 670,787	Additional Tax Levy Compared to effective tax rate levy of 661,635
Last Year's Tax Rate	0.469400	\$667,752	\$-3,035	\$6,117
Effective Tax Rate	0.465100	\$661,635	\$-9,152	\$0
Notice & Hearing Limit*	0.465100	\$661,635	\$-9,152	\$0
Rollback Tax Rate	0.523600	\$744,855	\$74,068	\$83,220
Proposed Tax Rate	0.000000	\$0	\$-670,787	\$-661,635

### Effective Tax Rate Increase in Cents per \$100

0.00	0.465100	661,635	-9,152	0
0.50	0.470100	668,748	-2,040	7.113
1.00	0.475100	675,861	5,073	14.226
1.50	0.480100	682,973	12,186	21.338
2.00	0.485100	690,086	19,299	28.451
2.50	0.490100	697,199	26,412	35.564
3.00	0.495100	704,312	33,525	42.677
3.50	0.500100	711,425	40,637	49.790
4.00	0.505100	718,538	47,750	56.903
4.50	0.510100	725,650	54,863	64.015
5.00	0.515100	732,763	61,976	71.128
5.50	0.520100	739,876	69,089	78.241
6.00	0.525100	746,989	76,201	85.354
6.50	0.530100	754,102	83,314	92.467
7.00	0.535100	761,214	90,427	99.580
7.50	0.540100	768,327	97,540	106.692
8.00	0.545100	775,440	104,653	113.805
8.50	0.550100	782,553	111,766	120.918
9.00	0.555100	789,666	118,878	128.031
9.50	0.560100	796,779	125,991	135.144
10.00	0.565100	803,891	133,104	142.256
10.50	0.570100	811,004	140,217	149.369
11.00	0.575100	818,117	147,330	156.482
11.50	0.580100	825,230	154,443	163.595
12.00	0.585100	832,343	161,555	170.708
12.50	0.590100	839,456	168,668	177.821
13.00	0.595100	846,568	175,781	184.933
13.50	0.600100	853,681	182,894	192.046
14.00	0.605100	860,794	190,007	199.159
14.50	0.610100	867,907	197,120	206.272

- \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September

1, 1992. All other debt is 'New' debt.

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 33 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 33 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.



## 2012 Property Tax Rates in CITY OF NOLANVILLE

This notice concerns 2012 property tax rates for CITY OF NOLANVILLE. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$489,192
Last year's debt taxes	\$175,622
Last year's total taxes	\$664,814
Last year's tax base	\$134,475,300
Last year's total tax rate	0.469400/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$632,382
÷ This year's adjusted tax base (after subtracting value of new property)	\$135,941,750
= This year's effective tax rate	0.465100/\$100

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$465,278
÷ This year's adjusted tax base	\$135,941,750
= This year's effective operating rate	0.342200/\$100
× 1.08 = this year's maximum operating rate	0.369500/\$100
+ This year's debt rate	0.154100/\$100
= This year's rollback rate	0.523600/\$100

## Statement of Increase/Decrease

If CITY OF NOLANVILLE adopts a 2012 tax rate equal to the effective tax rate of 0.465100 per \$100 of value, taxes would increase compared to 2010 taxes by \$ 23,457.

## Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Maintenance & Operation Tax Fund	500,000
Interest & Sinking Fund	25,765

## Schedule B: 2012 Debt Service:

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Frost Bank Bond Issue 10th Street	65,000	69,795	0	134,795
2012 Series Cert of Obligation Street Repair	55,000	29,441	0	84,441
Total required for 2012 debt service				\$219,236
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2012				\$219,236
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2012				\$0
= Total Debt Levy				\$219,236

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This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at .

Name of person preparing this notice:

Title:

Date prepared:

# ANALYSIS OF TAX RATES



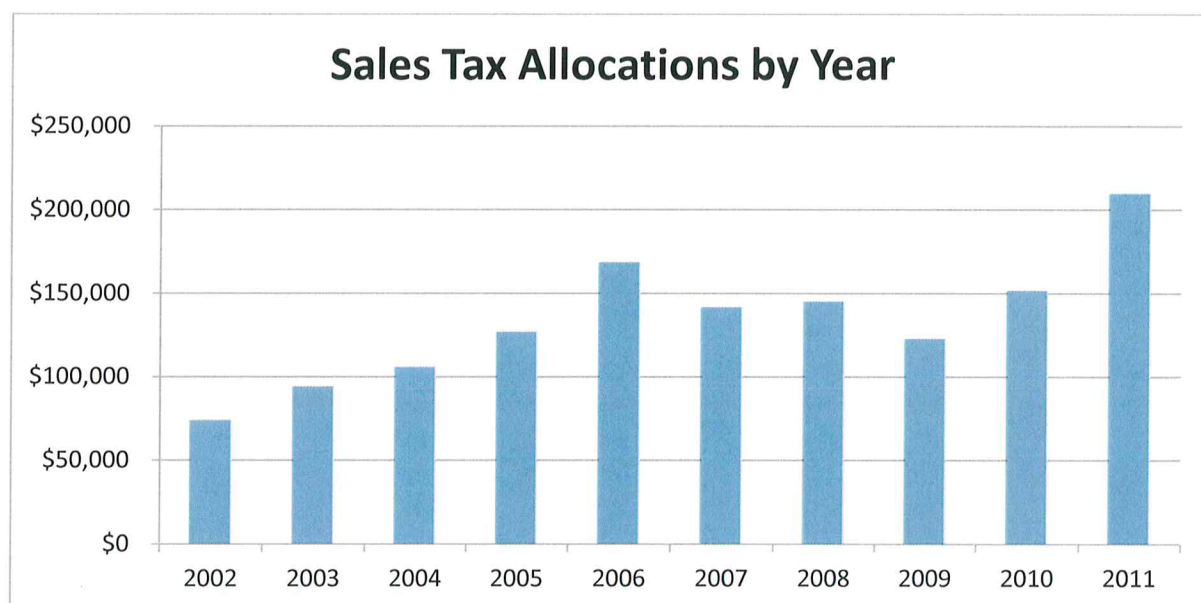


## SALES TAX

Sales tax comes in at third as the top revenue sources in the General Fund. Surprisingly, even with the nation's economic situation, the City of Nolanville saw a slight increase in sales tax in the fiscal year 2011-2012. While sales tax is difficult to predict, the fiscal year 2012-2013 sales tax revenue is estimated to be \$130,000. Total sales tax collected is allocated in three ways, general fund, street maintenance, and economic development.

### CITY OF NOLANVILLE SALES TAX REVENUE ALLOCATED EACH MONTH

	2008	2009	2010	2011	2012
January	\$10,663	\$6,931	\$9,421	\$14,884	\$15,412
February	\$17,735	\$13,182	\$12,966	\$20,805	\$20,024
March	\$6,235	\$9,262	\$7,753	\$13,230	\$15,697
April	\$9,417	\$7,985	\$9,206	\$14,680	\$16,027
May	\$17,463	\$13,256	\$14,681	\$22,105	\$21,251
June	\$10,275	\$11,526	\$11,495	\$14,420	\$15,204
July	\$8,251	\$8,533	\$11,370	\$15,004	\$16,871
August	\$15,678	\$12,585	\$16,635	\$20,979	
September	\$12,050	\$8,870	\$12,349	\$15,080	
October	\$9,370	\$9,234	\$13,972	\$20,914	
November	\$18,677	\$14,247	\$18,496	\$23,161	
December	\$9,685	\$7,765	\$13,653	\$15,001	
Year Total	\$145,498	\$123,376	\$151,997	\$210,261	\$120,486



## PROPERTY TAX

Ad valorem tax is the largest revenue source in the General Fund. The Ad valorem tax rate in Nolanville is comprised of two components, operations and maintenance and the interest and sinking. The operations and maintenance provides the revenue for the City's General Fund operations while the interest and sinking provides revenue to pay the City's debt service obligations.

### COMPARISON OF PREVIOUS YEARS TAX RATES

<b>Tax Year</b>	<b>General Fund</b>	<b>Debt Service</b>	<b>Total</b>
<b>2012-2013</b>	0.3654	0.1541	0.5195
<b>2011-2012</b>	0.3454	0.1240	0.4694
<b>2010-2011</b>	0.3134	0.1326	0.4460
<b>2009-2010</b>	0.2880	0.2197	0.5077
<b>2008-2009</b>	0.2316	0.2761	0.5077
<b>2007-2008</b>	0.2181	0.2875	0.5056
<b>2006-2007</b>	0.2122	0.3166	0.5288
<b>2005-2006</b>	0.2209	0.4019	0.6228
<b>2004-2005</b>	0.2290	0.2533	0.4823
<b>2003-2004</b>	0.3102	0.0733	0.3835
<b>2002-2003</b>	0.3754	0.0000	0.3754

### PROPERTY VALUE ANALYSIS

<b>Tax Year</b>	<b>Assessed Value</b>	<b>Percentage Change</b>	<b>Amount Collected</b>	<b>Percentage Collected</b>
2012	162,322,922	5.44%	-	0.00%
2011	153,943,751	1.57%	644,027	96.04%
2010	151,560,633	2.31%	605,197	96.59%
2009	148,144,996		676,943	96.92%

**TAX LEVIES AND TAX COLLECTION  
BY YEAR FOR THE LAST THREE (3)  
YEARS**





**AD Valorem Taxes Analysis**  
**ESTIMATE OF AD VALOREM TAX REVENUE**  
**AND PROPOSED DISTRIBUTION OF COLLECTIONS**

Taxable Assessed Valuation	142,256,494
Proposed Tax Rate of \$100 Valuation	0.5195
Non-Freeze	739,041
Freeze Tax Levy	46,301
Total Tax Levy	785,342
Estimated Percent of Collections	97%
Estimated Funds from Tax Levy	761,782

**PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS**

	% Of Total	Tax Rate	Collections
General Fund	70.34%	0.3654	535,800
Debt Service Fund	29.66%	0.1541	225,982
Total	100.00%	0.5195	761,782

**COMPARISON OF PREVIOUS YEARS TAX RATES**

Tax Year	General Fund	Debt Service	Total
2012-2013	0.3654	0.1541	0.5195
2011-2012	0.3454	0.1240	0.4694
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2005-2006	0.2209	0.4019	0.6228
2004-2005	0.2290	0.2533	0.4823
2003-2004	0.3102	0.0733	0.3835
2002-2003	0.3754	0.0000	0.3754
2001-2002	0.3754	0.0000	0.3754

**PROPERTY VALUE ANALYSIS**

Tax Year	Assessed Value	Percentage Change	Amount Collected	Percentage Collected
2012	162,322,922	5.44%	-	0.00%
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2009	148,144,996		676,943	96.92%

**A PROVISION FOR FINANCING THE  
CURRENT CAPITAL IMPROVEMENT  
PROGRAM**



## CAPITAL IMPROVEMENT PROGRAM (PLANNING)

With all capital improvements it is essential that a city assess and plan for needed projects. For the 2012-2013 fiscal year the city is planning on a capital improvement project for Street, Sidewalk and Drainage Improvements to include Ave H Street. This Capital Improvement will be funded through Certificates of Obligation. Still, during the 2012-2013 fiscal year the city will take a proactive approach in developing a plan for upcoming projects. Funding sources for Capital Improvements include bond proceeds supported by Ad Valorem Tax Rate and Grants. Future Capital Improvements include street improvements, infrastructure improvements, park improvements and drainage improvements.

**Street Improvements**- The city is planning on a capital improvement project for Street, Sidewalk and Drainage Improvements to include Ave H Street. This Capital Improvement will be funded through Certificates of Obligation. The city is taking a proactive approach in developing a street maintenance program to maintain, repair, repave and redo streets in need. Various street projects will ensue the upcoming years to improve mobility throughout the City of Nolanville. In the 2012-2013 proposed budget the city has allocated money to start on a number of street projects within the city.

**Infrastructure Improvements**- The City of Nolanville is continuing to grow, and to keep up with the growth, city infrastructure will need to be expanded and improved. Infrastructure improvements that will be looked at include expanding city hall and the police station, and the building of an animal shelter and a shelter to protect the city's equipment.

**Park Improvements**- With the expanding of the city, continual development and increase in population we would like to look within the city for different areas to create new parks in following along with the City's Comprehensive Plan. In the 2012-2013 proposed budget the city has allocated money to start on park projects.

**Drainage Improvements**- Since the unexpected flood in September of 2010 the City has been meeting and working with different agencies and focus groups to come up with cost effective ways, and creative ideas of dealing with drainage issues throughout the city.



# **FISCAL YEAR 2012-2013 PROPOSED BUDGET**



Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
<b>General Fund Revenues</b>								
<b>Ad Valorem Taxes Revenue</b>								
100	4100	Property Tax, Current & Delinquent	469,963	472,050	4,000	476,050	552,216	
		<b>Total Ad Valorem Taxes Revenue</b>	<b>469,963</b>	<b>472,050</b>	<b>4,000</b>	<b>476,050</b>	<b>552,216</b>	
<b>Sales Tax Revenue</b>								
100	4115	Sales Tax	125,000	98,324	44,178	142,502	130,000	130,000
100	4120	Mixed Beverage Tax	1,800	674	185	859		
		<b>Total Sales Tax Revenue</b>	<b>126,800</b>	<b>98,999</b>	<b>44,363</b>	<b>143,362</b>	<b>130,000</b>	<b>130,000</b>
<b>Court Revenue</b>								
100	4500	Court Costs	20,000	19,654	9,827	29,480	25,000	25,000
100	4510	Fines	60,000	73,509	36,755	110,264	75,000	75,000
100	4515	Warrant Fees		100		100		
		<b>Total Court Revenue</b>	<b>80,000</b>	<b>93,263</b>	<b>46,582</b>	<b>139,845</b>	<b>100,000</b>	<b>100,000</b>
<b>Franchise Fee Revenue</b>								
100	4200	Franchise Fees - Other	1,500	1,646		1,646	1,500	1,500
100	4201	Cable	35,000	26,833	8,800	35,633	35,000	35,000
100	4202	Telephone Utility	3,600	3,238	1,150	4,388	4,600	4,600
100	4203	Electric Utility	83,000	59,486	29,248	88,734	84,000	84,000
100	4204	Gas Utility	7,200	7,520		7,520	7,200	7,200
100	4205	Trash Services	52,000	36,178	16,000	52,178	52,000	52,000
		<b>Total Franchise Fee Revenue</b>	<b>182,300</b>	<b>134,902</b>	<b>55,198</b>	<b>190,100</b>	<b>184,300</b>	<b>184,300</b>
<b>Permit Revenue</b>								
100	4231	Licenses-Businesses	7,200	1,521	761	2,282	2,700	2,700
100	4232	Licenses-Contractor		300	150	450		
100	4250	Inspections						
100	4260	Permits	1,000	1,000	500	1,500	1,800	1,800
100	4261	Garage Sale Permits		235	118	353		
100	4262	Permits - Other	27,500	19,564	9,782	29,346	30,000	30,000
		<b>Total Permit Revenue</b>	<b>35,700</b>	<b>22,620</b>	<b>11,310</b>	<b>33,930</b>	<b>34,500</b>	<b>34,500</b>
<b>Public Works Revenue</b>								
		Animal Control						
100	4240	Registration	1,000	142	71	213	600	600
100	4425	Animal Control Fees	1,000	300	150	450		

Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
		Subtotal Animal Control	2,000	442	221	663	600	600
		Other PW Revenue						
100	4410	Streets & Public Improvements	1,500	905	453	1,358	1,200	1,200
100	4803	Misc - Public Works		393		393		
100	4804	Misc - Train Whistle Jamboree		3,039				
		Subtotal Other PW Revenue	1,500	4,337	453	1,750	1,200	1,200
		<b>Total Public Works Revenue</b>	<b>3,500</b>	<b>4,779</b>	<b>674</b>	<b>2,413</b>	<b>1,800</b>	<b>1,800</b>
		Other Revenues						
100	4400	Copies / Fax / Notary	360	306	153	459	480	480
100	4420	Community Center Rentals	2,400	565	283	848	840	840
100	4430	Police Reports	360	544	272	816	720	720
100	4600	Investment Income	3,000	3,492	750	4,242	3,000	3,000
100	4800	Misc		441		441		
100	4801	Misc - Police						
100	4802	Misc - Parks		783				
100	4900	GFA Disposition		12,225				
100	4920	Transfers From Other Funds						
		Subtotal	6,120	18,356	1,458	6,806	5,040	5,040
		Contributions/Donations						
100	4700	Private						
100	4710	Police		111		111		
100	4730	Public Works		120		120		
		Subtotal		231		231		
		<b>Total Other Revenues</b>	<b>6,120</b>	<b>18,587</b>	<b>1,458</b>	<b>7,037</b>	<b>5,040</b>	<b>5,040</b>
		<b>Total General Fund Revenues</b>	<b>904,383</b>	<b>845,199</b>	<b>163,584</b>	<b>992,735</b>	<b>1,007,856</b>	<b>455,640</b>
		<b>General Fund Expenditures</b>						
		<b>ADMINISTRATION</b>						
		Personnel Expenditures						
100	5101-1100	Salaries & Wages	124,559	84,041	42,021	126,062	130,283	130,283



Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
100	5101-1105	Overtime						
100	5101-1110	Payroll Taxes	9,529	6,429	3,215	9,644	9,967	9,967
100	5101-1111	TWC Unemployment Tax	360	960	480	1,440	1,044	1,044
100	5101-1120	Benefits					1,627	1,627
100	5101-1125	Group Insurance	19,065	13,859	4,923	18,782	14,148	14,148
		Subtotal Personnel Expenditures	153,513	105,290	50,638	155,928	157,069	157,069

## Operations Expenditures

100	5101-2100	Official Notices	3,800	1,654	827	2,480	3,200	3,200
100	5101-2130	Banking Charges	180	133	67	200	216	216
100	5101-2132	Cash Over/Short		-7	-4	-11		
100	5101-2135	Credit Card Fees						
100	5101-2140	Cleaning	600					
100	5101-2150	Computer	9,550	6,434	2,850	9,284	9,750	9,750
100	5101-2155	Software Fees	6,475	6,129		6,129	6,717	6,717
100	5101-2170	Membership Dues & Fees	9,135	3,987	4,000	7,987	8,280	8,280
100	5101-2175	Certifications/Licenses	212	235		235	250	250
100	5101-2180	Election Expenses	6,000	167		167	1,500	1,500
100	5101-2190	Equipment	1,500				5,000	5,000
100	5101-2200	Equipment Lease - Copiers	2,604	2,265	868	3,133	2,604	2,604
100	5101-2220	Insurance TML	23,640	20,090		20,090	21,500	21,500
100	5101-2230	Legal	45,000	21,154	10,000	31,154	42,000	42,000
100	5101-2240	Manuals & Subscriptions	250	180	80	260	300	300
100	5101-2250	Misc Expenses		160	71	231	240	240
100	5101-2260	Office Supplies	3,000	1,115	496	1,611	3,000	3,000
100	5101-2280	Postage	1,400	1,411	627	2,039	2,400	2,400
100	5101-2290	Printing	700	309	137	447	1,020	1,020
100	5101-2301	Prof Svcs - Accounting (Audit)	7,500	7,000		7,000	7,500	7,500
100	5101-2302	Prof Svcs - Engineering	800					
100	5101-2303	Prof Svcs - Inspections	5,800	2,390	1,600	3,990	4,800	4,800
100	5101-2310	Repair & Maint: Building						
100	5101-2320	Repair & Maint: Equipment						
100	5101-2360	Supplies - Departmental	500	337	150	487	500	500
100	5101-2380	Toxicology [Drug Screening]	800					
100	5101-2390	Training	1,700	2,062	916	2,978	800	800
100	5101-2400	Travel & Meals	1,450	1,399	622	2,021	3,000	3,000
100	5101-2420	Cable / Internet	150	95	42	138	2,100	2,100

Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
100	5101-2440	Telephone	9,600	5,415	2,407	7,822	8,400	8,400
100	5101-2450	Water	1,200	593	264	857	1,200	1,200
100	5101-2460	Gas	400	163	72	235	300	300
		Subtotal Operations Expenditures	143,946	84,871	26,093	110,963	136,577	136,577
		<b>Total Administration</b>	<b>297,459</b>	<b>190,160</b>	<b>76,731</b>	<b>266,891</b>	<b>293,646</b>	<b>293,646</b>
<b>MUNICIPAL COURT</b>								
		Personnel Expenditures						
100	5201-1100	Salaries & Wages	32,972	22,905	10,180	33,084	33,432	33,432
100	5201-1105	Overtime						
100	5201-1110	Payroll Taxes	2,522	1,752	779	2,531	2,558	2,558
100	5201-1111	TWC Unemployment Tax	90	261	116	377	261	261
100	5201-1120	Benefits					495	495
100	5201-1125	Group Insurance	6,355	4,622	1,641	6,263	4,716	4,716
		Subtotal Personnel Expenditures	41,939	29,539	12,716	42,255	41,461	41,461
		Operations Expenditures						
100	5201-2132	Cash Over/Short		-26		-26		
100	5201-2190	Equipment					4,000	4,000
100	5201-2230	Legal Service	13,500	25,890	12,000	37,890	16,000	16,000
100	5201-2240	Manuals & Subscriptions	100	49	22	71	100	100
100	5201-2320	Office Equip - Repair & Maint	200	11	5	16	200	200
100	5201-2260	Office Supplies						
100	5201-2280	Postage & Freight	240	56	25	80	240	240
100	5201-2290	Printing	175				175	175
100	5201-2300	Professional Services (Judge)	12,000	7,500	4,000	11,500	12,000	12,000
100	5201-2320	Repair & Maint: Equipment	243					
100	5201-2360	Supplies: Departmental						
100	5201-2390	Training & Education	600				600	600
100	5201-2410	Uniforms						
100	5201-2440	Telephone						
		Subtotal Operations Expenditures	27,058	33,480	16,052	49,532	33,315	33,315
		<b>Total Municipal Court</b>	<b>68,997</b>	<b>63,020</b>	<b>91,787</b>	<b>91,787</b>	<b>74,776</b>	<b>74,776</b>

Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
<b>POLICE DEPARTMENT</b>								
Personnel Expenditures								
100	5301-1100	Regular Time	175,237	123,202	61,601	184,803	181,449	181,449
100	5301-1105	Overtime	2,045	105	52	157	2,644	2,644
	5301-1100	Holiday					2,820	2,820
100	5301-1110	Payroll Taxes	13,562	9,528	4,764	14,293	14,299	14,299
100	5301-1111	TWC Unemployment Tax	540	1,535	767	2,302	1,566	1,566
100	5301-1120	Benefits					2,550	2,550
100	5301-1125	Group Insurance	31,775	15,675	13,265	28,940	23,580	23,580
		Subtotal Personnel Expenditures	223,159	150,045	80,449	230,495	228,908	228,908
Operations Expenditures								
100	5301-2110	Ammunition	1,000		275	275	800	800
100	5301-2150	Computer						
100	5301-2155	Software Fees	250	670		670	670	670
100	5301-2170	Membership Dues & Fees	460	25	200	225	250	250
100	5301-2190	PD Equipment	67,800	59,504		59,504	36,000	36,000
100	5301-2200	Equipment Rental	1	285		285		
100	5301-2210	Inmate Housing	180	60	60	120	150	150
100	5301-2230	Legal Expense						
100	5301-2240	Manuals & Subscriptions	200				200	200
100	5301-2250	Misc Expenses						
100	5301-2260	Office Supplies	800	701	350	1,051	1,000	1,000
100	5301-2270	Oil, Gas, & Fuel	26,000	16,812	8,406	25,218	26,500	26,500
100	5301-2280	Postage	200	255	128	383	400	400
100	5301-2290	Printing	1,400	922	461	1,383	1,380	1,380
100	5301-2300	Professional Services						
100	5301-2310	Bldg - Repair & Maint						
100	5301-2320	Equip - Repair & Maint	500	481	241	722	750	750
100	5301-2330	Vehicle - Repair & Maint	3,000	4,485	2,242	6,727	4,000	4,000
100	5301-2360	Department Supplies						
100	5301-2370	Tires & Tire Repairs	1,000	794	397	1,191	1,000	1,000
100	5301-2390	Training & Education	3,000	159	79	238	1,000	1,000
100	5301-2400	Travel & Meals	1,800				500	500
100	5301-2410	Uniforms	1,820	1,485	743	2,228	1,820	1,820
100	5301-2440	Telephone	3,384	1,836	918	2,754	3,000	3,000



Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
		Subtotal Operations Expenditures	112,795	88,474	14,500	102,974	79,420	79,420
		<b>Total Police Department</b>	<b>335,954</b>	<b>238,519</b>	<b>94,950</b>	<b>333,469</b>	<b>308,328</b>	<b>308,328</b>
<b>CONTRACTED EMERGENCY SERVICES</b>								
100	5302-2300	Professional Services	21,091	21,091		21,091	25,000	25,000
	5302-2300	Ambulance Services	50,000	33,333	16,667	50,000	50,000	50,000
		Subtotal Contracted Services	71,091	54,424	16,667	71,090	75,000	75,000
		<b>Total Emergency Services</b>	<b>71,091</b>	<b>54,424</b>	<b>16,667</b>	<b>71,090</b>	<b>75,000</b>	<b>75,000</b>

**PUBLIC WORKS**

Personnel Expenditures								
100	5401-1100	Salaries & Wages	82,418	48,265	24,132	72,397	81,522	81,522
100	5401-1105	Overtime		53	27	80		
100	5401-1110	Payroll Taxes	6,305	3,696	1,848	5,544	6,236	6,236
100	5401-1111	TWC Unemployment Tax	270	699	50	749	783	783
100	5401-1120	Benefits					1,200	1,200
100	5401-1125	Group Insurance	19,065	6,626	3,282	9,908	14,148	14,148
100	5401-1130	Temp Employees		3,599		3,599		
		Subtotal Personnel Expenditures	108,058	62,940	29,339	92,279	103,889	103,889

**Operations Expenditures**

100	5401-2120	Animal Control						
100	5401-2120	AC - Other	1,200	188	94	282	1,200	1,200
100	5401-2120	AC - Supplies						
100	5401-2170	Dues & Fees	100	225	113	338	360	360
100	5401-2175	Certification & Licensing					1,000	1,000
100	5401-2190	PW - Tools & Equip	2,500	59	30	89	2,500	2,500
100	5401-2200	Equipment Rental	98	98		98	100	100
100	5401-2230	Legal Expense					50	50
100	5401-2240	Manuals & Subscriptions	100	37	19	56	200	200
100	5401-2250	Misc Expenses		99	49	148		
100	5401-2260	Office Supplies		26	13	39		

Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
100	5401-2270	Oil, Gas & Fuel	7,500	3,891	1,946	5,837	7,000	7,000
100	5401-2280	Postage		6	3	9		
100	5401-2290	Printing	400				400	400
100	5401-2300	Professional Services	2,000					
100	5401-2302	Prof Services: Engineering	300				2,000	2,000
100	5401-2310	Repair & Maint: Building	2,500	378	189	568	2,500	2,500
100	5401-2320	Equip - Repair & Maint	1,500	1,128	564	1,692	2,500	2,500
100	5401-2330	Vehicle - Repairs & Maint	1,200	141	71	212	600	600
100	5401-2350	Street Repairs					41,248	41,248
100	5401-2360	PW - Supplies	1,000	1,079	540	1,619	1,500	1,500
100	5401-2370	Tire & Tire Repairs	600	372	186	558	600	600
100	5401-2390	Certification & Licensing	1,400					
100	5401-2390	Training & Education - Other	500	75	38	113	600	600
100	5401-2400	Travel & Meals						
100	5401-2410	Uniforms	1,550	1,058	529	1,587	1,612	1,612
100	5401-2430	Electric	39,264	27,361	14,000	41,361	42,000	42,000
100	5401-2440	Telephone	918	536	268	803	800	800
		Subtotal Operations Expenditures	64,630	36,757	18,649	55,407	108,770	108,770
		<b>Total Public Works</b>	<b>172,688</b>	<b>99,697</b>	<b>47,989</b>	<b>147,686</b>	<b>212,658</b>	<b>212,658</b>
<b>COMMUNITY CENTER</b>								
		Operations Expenditures						
100	5501-2140	Cleaning						
100	5501-2310	Repairs & Maintenance	1,500				1,000	1,000
100	5501-2450	Utilities: Water	60	352	200	552	600	600
		Subtotal Operations Expenditures	1,560	352	200	552	1,600	1,600
		<b>Total Community Center</b>	<b>1,560</b>	<b>352</b>	<b>200</b>	<b>552</b>	<b>1,600</b>	<b>1,600</b>
<b>PARKS</b>								
		Operations Expenditures						
100	5502-2310	Parks - Repair & Maint	500				41,248	41,248
100	5502-2360	Supplies						
		Utilities - Water					600	600

Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
100	5502-4100	Equipment - Playground						
		Subtotal Operations Expenditures	500				41,848	41,848
		<b>Total Parks</b>	<b>500</b>				<b>41,848</b>	<b>41,848</b>
		Total General Fund Expenditures	948,249	646,173	236,536	911,476	1,007,856	1,007,856
		Excess of Revenues Over Expenditures	-43,866	199,026		81,259	0	-552,216

Estimated Fund Balance EOY Sep 30, 2012  
Estimated Fund Balance EOY Sep 30, 2013

567,582  
567,582

Fund	GL Account	Budget FY 2011_12	2011 - May 2	Remainder of Year	Rate YR END FY 201 Y 2012_13	ProposeY 2012_13	Approve
<b>Debt Service Fund</b>							
	Revenue						
400	4100	168,719	170,900	170,900	219,236	219,236	219,236
	Property Tax, Current & Deliq.			Proposed	Tax Rate = \$ 0.1541 per \$100		
	<b>Total Revenue, DSF</b>	<b>168,719</b>	<b>170,900</b>	<b>170,900</b>	<b>219,236</b>	<b>219,236</b>	<b>219,236</b>
	Expenditures						
400	5000.2146	65,000				120,000	120,000
	Bond Principal						
5000.2170	Dues & Fees		919		919		
5000.2225	Interest	1,887	1,324		1,324		
5000.2200	Equipment Rental						
5000.2165	Software	12,048	23,046		23,046		
5000.2190	Equipment Purchase	16,811	8,300		8,300		
5000.2301	Bond Interest	73,013	48,674		48,674	99,236	99,236
	Loan Repayment						
400	5000.9900						
	Transfers Out						
	<b>Total Expenditures, DSF</b>	<b>168,759</b>	<b>82,263</b>	<b>82,263</b>	<b>219,236</b>	<b>219,236</b>	<b>219,236</b>

Excess of Revenues Over Expenditures

-40

88,636



Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
Court Security Fund								
Revenue								
201	4500	Court Security Fee 420B	2,000	3,384		3,384	3,000	3,000
Total Revenue			2,000	3,384		3,384	3,000	3,000
Expenditures								
201	5000-2300	Professional Services Upgrade Security	2,000			20,000		20,000
Total Expenditures			2,000			20,000		20,000
Excess of Revenues Over Expenditures				3,384		3,384	-17,000	-17,000
Court Technology Fund								
Revenue								
202	4500	Court Technology Fee 420A	4,000	4,515		4,515	4,000	4,000
Total Revenue			4,000	4,515		4,515	4,000	4,000
Expenditures								
202	5000-2150	Computer Equipment		267				
202	5000-2155	Software		1,714				
202	5000-2300	Professional Services	4,000				4,000	
Computer -Repair & Maint								
Total Expenditures			4,000	1,981			4,000	
Excess of Revenues Over Expenditures				2,534		4,515		4,000
KISD Crossing Guard Fund								
Revenue								
203	4800	Crossing Guard Fee-KISD	3,000	4,682		4,682	3,000	3,000
Total Revenue			3,000	4,682		4,682	3,000	3,000

Fund	General Ledger Account	Description	Budget FY 2011_12	Oct 2011 - May 2012	Remainder of Year	Estimate YR END FY 2011_12	FY 2012_13 Proposed	FY 2012_13 Approved
<b>Expenditures</b>								
203	5000-2300	Professional Services	3,000	7,718		7,718	3,000	3,000
	<b>Total Expenditures</b>		<b>3,000</b>	<b>7,718</b>		<b>7,718</b>	<b>3,000</b>	<b>3,000</b>
Excess of Revenues Over Expenditures				-3,036		-3,036		
<b>Economic Development Fund</b>								
<b>Revenue</b>								
150	4115	Sales Tax	25,000.00	24,581.10	11,045.00	35,626	32,500	32,500
	<b>Total Revenue</b>		<b>25,000.00</b>	<b>24,581.10</b>	<b>11,045.00</b>	<b>35,626</b>	<b>32,500</b>	<b>32,500</b>
<b>Expenditures</b>								
150	5000-2300	Professional Services	25,000.00					
	<b>Total Expenditures</b>		<b>25,000.00</b>	<b>-</b>	<b>-</b>			
Excess of Revenues Over Expenditures			-	24,581.10	11,045.00	35,626	32,500	
<b>Street Maintenance Fund</b>								
<b>Revenue</b>								
160	4115	Sales Tax	25,000.00	24,581.10	11,045.00	35,626	32,500	32,500
160		Transfers from Other Funds						
	<b>Total Revenue</b>		<b>25,000.00</b>	<b>24,581.10</b>	<b>11,045.00</b>	<b>35,626</b>	<b>32,500</b>	<b>32,500</b>
<b>Expenditures</b>								
160	5000-2300	Professional Services	25,000.00				125,000	125,000
160	5000-2190	Equipment		4,277.61		4,278		
160	5000-2350	Street Repair Supplies		685.52		686		
160	5000-2360	Road Material		13,156.12		13,156		
	Other							
	<b>Total Expenditures</b>		<b>25,000.00</b>	<b>18,119.25</b>	<b>-</b>	<b>18,119</b>	<b>125,000</b>	<b>125,000</b>
Excess of Revenues Over Expenditures			-	6,461.85	11,045.00	17,507	-92,500	-92,500

